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## North Yarmouth, Maine Annual Report 1983

North Yarmouth (Me.). Board of Selectmen

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## NORTH YARMOUTH MAINE

**ANNUAL REPORT 1983** 

Cover Photo—"Riverside Farm" on North Road, once owned by Captain Levi Marston (now the Vogeler residence). It is seen here in the early 1900's when owned by James and Ellen Marston Lawrence.

(courtesy of Charlotte Lawrence)

#### ANNUAL REPORT

of the

## TOWN

of

## **NORTH YARMOUTH**

## **MAINE**

Year Ending December 31, 1983

Seavey Printers Inc., Portland, Maine

## **Annual Report**

## **DEDICATION**

There is no more fitting way to dedicate this 1983 Annual Report than to dedicate it to the memory of two of the Town's best known and active servants. Taken from us in 1983 while still actively working and serving in our community, we miss them dearly, but thoughts of their memory will serve us as they did—with a smile and dedication.

We proudly dedicate this 1983 Town Report to the memory of

ROBERT H. ANDERSON
July 26, 1927 - June 13, 1983
selectman
planning board
tax assessor
farmer and friend

AVIS B. GERRY Dec. 30, 1924 - Nov. 11, 1983 ballot clerk friend

others will carry on-your work is done

#### Town of North Yarmouth

## **ELECTED OFFICIALS AND REPRESENTATIVES**

**BOARD OF SELECTMEN:** 

WILLIAM JONES, Chrmn., 1984

**DONALD SMITH, 1985** 

LINCOLN MERRILL, JR., 1986

**BOARD OF ASSESSORS:** 

GEORGE WARCHOL, 1984

ALBERT TITUS, 1985

**ELIZABETH BARTER, 1986** 

MODERATOR:

SCOTT SEAVER

**BUDGET COMMITTEE:** 

SANDRA BOYNTON, 1984 KATHY WHITTIER, 1984 KENT HILTON, II, 1984 CHARLES SMALL, SR., 1985 MILDRED THIBOUTOT, 1985 **DONALD THURSTON, 1985** 

JEAN GOFF, 1986 JAMES COYLE, 1986

WILLIAM UMBERGER, 1986

**CEMETERY COMMISSION:** 

OSCAR GAGNON, 1984 **RICHARD BASTON, 1985** CLAYTON BARTER, 1986 CHESTER BLACKSTONE, 1987 FOREST DOUGHTY, 1988

S.A.D. #51 DIRECTORS:

**REID HAYWARD, 1984 ROSALYN BASTON, 1985** WILLIAM PRIEST, 1986

WATER DISTRICT TRUSTEES: JOHN F. GAMAGE, 1984

**BENJAMIN C. GROVER, 1985** 

NORMAN SMITH, 1986

## APPOINTED TOWN OFFICIALS

**ADMINISTRATIVE ASSISTANT:** 

SCOTT SEAVER

TOWN CLERK, TREASURER:

SCOTT SEAVER

**DEPUTY CLERK:** 

M. SANDRA GROVER

TAX COLLECTOR:

SCOTT SEAVER

BUILDING INSPECTOR:

Alternate: 1986 on 1984 Galadia.

NORMAN SMITH CLAYTON BARTER

CIVIL DEFENSE DIRECTOR:

**RICHARD BROBST** 

CODE ENFORCEMENT OFFICER:

Deputy:

SCOTT SEAVER NORMAN SMITH

DOG OFFICER:

WILLIAM HILTON, JR.

ELECTRICAL INSPECTOR:

Alternate:

WENDALL McCOLLOR CLAYTON BARTER

FIRE CHIEF:

**RICHARD BASTON** 

HEALTH OFFICER:

PRISCILLA BROBST

PLUMBING INSPECTOR:

Alternate:

SIDNEY SMITH CLAYTON BARTER

ROAD COMMISSIONER:

**CLAYTON BARTER** 

GENERAL ASSISTANCE ADMINISTRATOR:

SCOTT SEAVER

TOWN COMMITTEES, COMMISSIONS, ETC.

## PLANNING BOARD

JAMES ATWELL, Chmn. 1987

BRUCE HAMLIN, 1985 PETER RYSMAN, 1984 FULTON BROWN, 1988 FORD RIECHE, 1986

ROBERT ANDERSON, JR., Alt.

S. VON DAY, Alt.

## ZONING BOARD OF APPEALS

ARTHUR SCHAEFFER, Chmn., 1984 JOHN SCHNUPP. 1987

DAVID NORMAN, 1988

CARL TIEDEMANN, 1986 SUZANNE QUIRK, 1985 JAMES MOULTON, Alt.

#### Town of North Yarmouth

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## SHELLFISH CONSERVATION COMMISSION

ALBERT TITUS, 1986 EARL EDWARDS, 1984

JOEL FULLER, 1985 ARTHUR WOODCOCK, Alt.

## Representative to Cumberland

## JOHN WOODCOCK

#### **CONSERVATION COMMISSION**

JOHN AMES, II, 1985 DONNA WARCHOL, 1986 JOHN SCHNUPP, 1985 ELLEN ENDTER, 1986 EDWARD VOGELER, 1985 GWYNNE BRIGGS, 1984 (resigned) DURA BRADFORD, 1986 ROSALYN BASTON, 1984

#### **RECREATION COMMITTEE**

**BRUCE HAMLIN, 1985** 

JOHN BAGGS, 1984

**REID HAYARD** 

VAULT TRUSTEES

**NORMAN L. SMITH** 

M. SANDRA GROVER

**NELLIE LEIGHTON** 

## SCHOOL FUND TRUSTEES

EARL EDWARDS, Chmn.
WESLEY MILLS
MAURICE HAYES
KENNTH ALLEN

RICHARD LOWELL NORMAN SMITH RICHARD BASTON WARREN BARTER

## **MEMORIAL PARK COMMISSION**

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

## **CABLE TV COMMISSION**

**CARL T. TIEDEMANN** 

ROBERT KEMPTON

SCOT KERR

## Annual Report

#### **HISTORICAL SOCIETY DIRECTORS - 1983**

URSULA BAIER, Pres. N.
JOY MALLOY, Treas.
CHARLES SMALL
DAYLE MOULTON, Sec.
WILLIAM SCHUMACKER

NELLIE LEIGHTON, Corr. Sec. ROSALYN BASTON ANNE SEITZ DURA BRADFORD, 1st V.P.

ELLEN ENDTER, 2nd V.P.

SHIRLEY FOUNTAIN, Honorary Member

## TRICENTENNIAL FUND COMMITTEE

M. SANDRA GROVER
DONALD SMITH
BRUCE HAMLIN

REID HAYWARD WILLIAM DEXTER JOHN REED, JR.

## SUPERINTENDENT OF SCHOOLS S.A.D. #51 MORTON E. HAMLIN 829-5557

STATE SENATOR
G. WILLIAM DIAMOND
South Windham, Maine 04082

STATE REPRESENTATIVE EDWARD AINSWORTH Yarmouth, Maine 04096

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

## **REPORT OF THE BOARD OF SELECTMEN - 1983**

The following items were of note in 1983:

TOWN DUMP—A dump study committee was appointed after the town meeting and Pownal also joined in the talks that included looking at alternatives to our site and looking into the problems currently being encountered. This committee succeeded in getting our name placed on a waiting list to take our refuse to the Resource Recycling Center in Auburn, however it now appears that no more communities will be added to that facility. In light of the severity of problems at the landfill, this committee will continue to study the alternatives available to the Town and report to the Selectmen this spring. Public hearings are a possibility at that time.

TOWN ROADS—Much work was completed on the West Pownal Road and this rebuilding will be completed this summer. Although the winter season of 1983/1984 didn't start off with a lot of snow, the icy and wet conditions have taken a bite out of the budget. A small overdraft was realized in that account for 1983 due to the increased use of road salt in December. The Board has also instructed the Administrative Assistant to prepare an appeal of the reclassification of North Road from a state road to a local road. The road is deteriorating at a rate that will not allow the town to maintain it and the maintainance of the road will be a severe financial burden to the town.

LEGAL MATTERS—The Town expended a major portion of its legal funds in 1983 in the early part of the year after the Court awarded judgment in the Town's favor regarding the issue of the Bruce Hill Road. The court declared that the Town was not responsible to maintain this road. The case was watched by many other municipalities throughout the state.

TOWN FOREST—Because of the road conditions during the winter through the area on Rt. 9, we are looking into the possibility of extensive trimming and thinning of the pines in the Town Forest. Of course this would be done with the help of a state forester and other professional advice.

ENERGY CONSERVATION—Using the money received from the State Energy Office as seed money (this money had been received in early 1983 for energy conservation projects performed since 1978), new steel insulated doors were installed on the three bays of the fire barn and timers installed on the area lights around the building. The fire department expended from

their own funds to purchase electric openers for the doors, and the State reimbursed the Town 50% of the amount expended for the improvements. The savings on fuel oil consumption will pay for the Town's share of the improvements in 2-3 years. Already in 1983-84 the savings has been quite dramatic.

The Town of North Yarmouth has some tough decisions ahead of it in the next few years. The planning board is now contemplating changes to the Zoning Ordinance which will put the Town into compliance with changes ordered throughout the State regarding Mobile Homes and Manufactured Housing. This year there were also 23 new housing starts and all indications would be that at least that many would be in the works for 1984. The planning board will also be working on other changes that will affect the town as a whole. As the time approaches, we hope that you will come forward with your thoughts, comments and suggestions.

We urge every citizen to make his best effort to vote and participate in elections and our Town Meeting on March 9th and 10th. There can be no unity as a town without your involvement in the decisions we must make on these two days. We also urge you to be involved in the SAD #51 budget process. Both the Selectmen and the SAD Directors need your suggestions and support. All meetings are public and you are invited to attend.

As always, our thanks go out to the men and women who spend their time serving on the various boards and committees that make them tick. Without their involvement, the task of planning, protecting, arriving at good decisions and working for the betterment of our Town could not be accomplished.

We thank you for your support and cooperation in the past year.

Respectfully submitted,
WILLIAM H. JONES
DONALD SMITH
LINCOLN J. MERRILL, JR.
Board of Selectmen

## REPORT OF THE ADMINISTRATIVE ASSISTANT

1983 was a full and very enjoyable year. As the everyday workings of the Town roll on, the organization of materials seems to be of the utmost importance. Hopefully any public information which may be of interest to any citizen can now be found with a minimum of time and effort.

Because of the combining of many responsibilities under one position this year, many reports listed separately in previous years will be listed and reported here.

## Town Clerks Report - Year ending Dec. 31, 1983

The following vital statistics were recorded:

## Deaths recorded in 1983

Occurring in North Yarmouth (5)

8/10/83, P. Teresa DeSantis, age 85

10/8/83, Lorin A. Stevens, Jr., age 60

11/10/83, Myra M. Barter, age 91

11/11/83, Avis B. Gerry, age 58

12/11/83, Nelson DeNoyell, age 38

Occurring out of town (10)

2/12/83, Eva I. Verrill, age 89

3/12/83, Marion A. Irish, age 72

4/7/83, Laura P. Jewett, age 90

5/5/83, Mary Davis, age 57

6/7/83, Raymond L. Stowell, age 66

6/13/83, Robert H. Anderson, age 55

6/28/83, Henry M. Carll

8/16/83, Joseph R. Pullen, age 85

9/9/83, Mary Ellen Larrabee, age 45

12/1/83, Dorothy S. Curit, age 48

## Births Recorded - 29 Marriages Recorded - 26

## 1983 Resident Hunting + Fishing Licenses Issued

Combination Hunting/Fishing - 151

Hunting - 148

Fishing - 169

Junior Hunting - 37

Servicemen's - 5

Archery - 8

Salmon Stamps - 6

Pheasant Stamps - 8

## Dog Licenses - 373, Kennel Licenses - 3 Victualer License - 1

1983 was a favorable year for the Town to invest its idle funds and the borrowing of the Tax Anticipation Note was done in January on a lump-sum basis.

Once again this year, I feel that the budget committee did a fine job in meeting and understanding the new budget format that is being used this year. For the first time, we will see the actual amount spent. The warrant article will list the gross amount and the amount of funds that will be received into the account and the Town will vote to raise the "net" amount. This gives a much clearer picture of the funds being expended.

There are several people that I would like to thank for their help and dedication in the last year. Throughout the year the Assessors undertook the monumental task of updating and revaluing all of the properties in Town. At this time it is unclear if these figures will be available to be used this year, but through the persistence of this group, the Town will have a long and expensive project completed for a very small amount of funding.

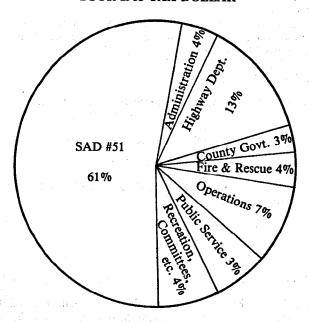
I would also like to mention the loss of one of our most dedicated workers. Bob Anderson was at times my friend and also at times my critic, but whether we agreed or disagreed, I respected his comments, ideas and thoughts very much. I miss Bob's visits on a stormy day.

Looking forward to 1984, we are planning some road projects, both rebuilding and regular maintenance. We hope that as the winter progresses, you will use care in driving our roads. We are using more road salt than in previous years, but your cooperation is still needed. Winter Roads Are Slippery, You Must Be More Aware of The Conditions Around You.

In closing I would like to thank the Selectmen and other officials for their support and guidance in the past year.

Respectfully, SCOTT W. SEAVER

## YOUR 1983 TAX DOLLAR



## REPORT OF THE NORTH YARMOUTH BUDGET COMMITTEE

The Budget Committee held two meetings, at which times members reviewed the proposed 1984 budget. The following recommendations were made:

ADMINISTRATION: Should be funded as presented, including the proposed increases for Administrative Assistant, Secretary, Fire Chief, and Administrative Expenses.

PUBLIC SAFETY: Should be funded with the following notes—

- 1. Fire and Rescue \$22,000
- 2. General Assistance \$3,000
- 3. Dump and Septic Should be funded at \$13,000 net after user fee from Pownal, also alternatives to the present dump should be studied in view of current problems.

- 4. Cemeteries \$100
- 5. Dog Expense \$300 net funding.
- 6. Civil Defense should be funded at \$100 Budget Committee does recommend purchasing a new radio for C.D. at this time.
- 7. Community Health \$1,800 as requested
- 8. Regional Transportation \$329
- 9. PROP \$1,734 as requested.

HIGHWAY DEPARTMENT: Should be funded for the net figure of \$105,000, allowing for anticipated revenue of \$15,000.

FIXED EXPENSES: Should be funded as requested.

TOWN ORGANIZATIONS: Fund as shown for \$2,500.

UNCLASSIFIED: Budget committee recommends funding as follows—

- 1. Parcel Inventory Maps \$375
- 2. MMA \$1,024
- 3. WCBB \$150
- 4. Pine Blister Program \$500
- 5. Memorial Library \$2,000

NEW MONEY: Southern Maine Senior Citizens - recommend \$400.

RECREATION PROGRAM: Again this year much time and discussion was devoted to the Cumberland Recreation Budgets request for \$8,000—a \$2,000 increase over 1983. This increase was attributed to the newly opened Teen Center. Since the Budget Committee met, additional information has become available on this matter. The Budget Committee recommends funding the program at the same level as last year—\$6,000.

As a general comment, each year the Budget Committee meets and acts upon the proposals for budget consideration during December and January. For anything that comes up after these meetings, the committee has no knowledge and has not had the chance to ask questions of officials or to revise its opinions. Please keep in mind the committee tries to act in the best welfare of the town as a whole.

Respectfully submitted,
KATHRYN WHITTIER, Chmn.
SANDRA BOYNTON
DONALD THURSTON
CHARLES SMALL, SR.
JAMES COYLE
KENT HILTON
JEAN GOFF
WILLIAM UMBERGER

## ANNUAL MEETING WARRANT

To: Scott W. Seaver, 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, Fire Department Meeting Room, in said Town, on Friday the 9th day of March A.D. 1984 at 8:00 o'clock in the morning, then and there to act on Articles numbered 1 and 2.

And to notify and warn the voters to meet at the Wescustogo Grange Hall, in said Town, on Saturday, the 10th day of March 1984, A.D., at 9:00 o'clock in the morning, there and then to act on Articles numbered 3 through 25, all of said articles being set out below, to wit:

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

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

#### I. ADMINISTRATION

Art. 3: To fix compensation for Town Administration and see what sum, if any, the Town will vote to raise and appropriate for same.

		1984	Expected	1984
	1983	Budget	Revenues	Net
Administrative Assistant	\$15,300	\$16,750	\$ 3,000	\$13,750
Clerk/Secretary	6,032	6,960		6,960
Selectman, 1st year	500	600		600
Selectman, 2nd year	600	600		600
Selectman, 3rd year	600	600		600
Chairman	100	100		100
Tax Assessors	4,500	4,500		4,500
Dog Warden	100	100		100
Health Officer	100	100		100
Fire Chief	630	655		655
Moderator	45	45		45
Civil Defense Director	55	55		55
Administrative Expense	500	1,500		1,500
Additional Clerical	750			
	\$29,812	\$32,565	(\$3,000)	\$29,565

Budget Committee Recommends Appropriation of \$32,565—Raise \$29,565

## II. PUBLIC SAFETY SERVICES

## Fire and Rescue

Art. 4: 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.

1984	1983
Request	
\$22,000	\$20,500

## Budget Committee Recommends \$22,000.

Art. 5: To see what sum, if any, the Town will vote to raise and appropriate for Public Service Accounts, or take any action thereon:

	1983 Budget	1983 Spent	1984 Budget	1984 Revenues	1984 Net
General Assistance					
Program	\$ 3,000	\$ 1,330	\$ 3,000		\$ 3,000
Dump and Septic	12,000	10,870	23,000		13,000
Cemeteries	100	100	100	•	100
Dog Expense	300	300	800		300
Civil Defense	100		600		600*
Community Health			000		000
Services	800	800	800		800
Regional Transportation	329	329	329		329
PROP	1,621	1,621	1,734		1,734
	\$18,250	\$15,350	\$30,363	\$10,500	\$19,863

<sup>\*</sup>Budget Committee Recommends \$100.

- Art. 6: To hear and act, if necessary, upon the Annual Report of the Trustees of the North Yarmouth Water District.
- Art. 7: To hear, and act, if necessary, upon the Report of the Tricentennial Fund Committee.
- Art. 8: To hear and act, if necessary, upon the Annual Report of the North Yarmouth Cemetery Commission.

#### III. HIGHWAY DEPARTMENT

Art. 9: To see what sum, if any, the Town will vote to raise and appropriate for the Town Road Investment Fund, or take any action thereon.

1983	1984
Approp.	Request
\$ 5,000	\$ 5,000

## Budget Committee Recommends \$ 5,000.

Art. 10: To see what sum, if any, the Town will vote to raise and appropriate for the Town Highway Department, or take any action thereon.

1983	1983	1984	Expected	Net
Approp.	Expended	Request	Revenues	Request
\$100,000	\$101,387	\$120,000	\$15,000	\$105,000

## Budget Committee Recommends Appropriating \$120,000; Raising \$105,000.

Art. 11: To see if the Town will authorize the Selectmen to order the removal of snow from church yards and Grange Hall parking lot, or take any action thereon.

Art. 12: To hear and act, if necessary, upon the Report of the Selectmen regarding installation of additional street lights.

### IV. FIXED EXPENSES AND OPERATIONS

Art. 13: To see what sum, if any, the Town will vote to raise and appropriate for fixed expenses and operations.

	1983 Actual	1984 Request	Anticipated Revenue	1984 Net Request
North Yarmouth				
Water District	\$ 7,326	\$ 7,326	<u> </u>	\$ 7,326
Interest	(5,900)	16,000	16,000	
Insurance	6,206	8,000		8,000
Legal Services	7,163	8,000		8,000
Employee Expense	10,659	10,000		10,000
Annual Report and				
Audit	4,011	4,500		4,500

	1983 Actual	1984 Request	Anticipated Revenue	1984 Net Request
Supplies and Records	1,851	2,500	100	2,500
Elections and Notices	426	700		700
Excise and Transfers	517			
Utilities	6,476	7,000		7,000
Municipal Building	736	1,000		1,000
Contingency	841	_1,000		1,000
	\$40,312	\$66,126	\$16,100	\$50,026

Budget Committee Recommends Appropriation of \$66,126; Raise \$50,026.

## V. TOWN ORGANIZATIONS

Art. 14: To see, what sum, if any, the Town will vote to raise and appropriate for support of Town Organizations, or take any action thereon.

	1984
1983	Request
Memorial Park Association \$ 300	\$ 300
Conservation Commission 200	200
Shellfish Conservation 500	500
Planning Board	
	1,500
\$ 1.000	\$ 2,500

Art. 15: To see what sum, if any, the Town will vote to raise and appropriate for the maintenance and updating of the parcel inventory maps.

	1984
1983	Request
\$ 375	\$ 375

## **Budget Committee Recommends**

Art. 16: 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.

1	1984
1983 Re	quest
\$6,000	8,000

## Budget Committee Recommends \$6,000.

Art. 17: 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.

	1984
1983	Request
\$2,000	\$2,000

## **Budget Committee Recommends.**

Art. 18: To see what sum, if any, the Town will vote to raise and appropriate for membership in the Maine Municipal Association (MMA) or take any action thereon.

	1984
1983	Request
\$ 966	\$1,024

## **Budget Committee Recommends.**

Art. 19: 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.

	1984
1983	Request
\$ 150	\$ 150

## **Budget Committee Recommends.**

Art. 20: To see what sum, if any, the Town will vote to raise and appropriate for support of the White Pine Blister Rusts Program for 1984 in cooperation with the State, or take any action thereon.

	1984	•
1983	Reque	S
\$ 500	\$ 5	00

## **Budget Committee Recommends.**

Art. 21: To see what sum, if any, the Town will vote to raise and appropriate in support of the Southern Maine Senior Citizens, or take any action thereon.

1984 Request \$ 400

## Budget Committee Recommends.

- Art. 22: To see what sum, if any, the Town will vote to take from Surplus to apply against this year's appropriations.
- Art. 23: 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. 23: To see if the Town will vote to discount Taxes, or take any action thereon.
- Art. 24: To see if the Town will vote to charge interest at the rate of 15%, or take any action thereon.
- Art. 25: 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 27th day of February, 1984.

WILLIAM JONES, Chairman DONALD SMITH LINCOLN MERRILL, JR. Selectmen of North Yarmouth, Maine

The Registrar of Voters hereby gives notice that he will be in session from 8:00 a.m. until 8:00 p.m. on Friday, March 9th, 1984 and from 9:00 a.m. until adjourned, Saturday, March 10, 1984.

SCOTT W. SEAVER Registrar of Voters

## **COMMITTEE**

## **REPORTS**

The following pages contain the various reports of the town organizations and committees and departments. Dedicated citizens make our town a good place to live and we thank them for their involvement.

#### REPORT OF THE NORTH YARMOUTH HISTORICAL SOCIETY

During this past year we have had some valuable donations to our documents and photographic collections. Marion and Norman Reed have donated a large collection of glass negatives illustrating their farming operations in North Yarmouth during the 1940-60's.

Through the efforts of Charlotte Lawrence we have been given remarkable diaries which her grandmother, Ellen Marston Lawrence kept for some forty years while she lived at Riverside Farm on North Road. A photo of the farm as it appeared while the Lawrences lived there has been used on the front of this year's Town Report. Diaries and photos like these are a wonderful source of information concerning the everyday life and happenings in our town in times past.

We are always delighted to receive donations of old ledgers, journals or photographs pertaining to the town, or to be able to copy and return them.

During the winter months work continues on sorting, copying and preserving the Town papers. Various intriguing old maps have surfaced from among the myriads of folded papers in the vault; some of this material, especially that relating to the roads, is of considerable interest. This is slow careful work and the Records Committee would welcome help if anyone would like to donate a few hours.

The Society has had another series of excellent monthly programs, the last Monday of each month, (except July and August) and we would like to see more people join us and enjoy them. Trips to the State Museum, and to the Monmouth Farm Museum, were most interesting and we have several others planned for this year.

We do hope to do some more work on the Old Town House this year and do plan some activities there. Volunteers would be most welcome.

Respectfully submitted, URSULA BAIER, President

## REPORT OF THE YARMOUTH-NORTH YARMOUTH SHELLFISH CONSERVATION COMMITTEE

To the citizens of Yarmouth-North Yarmouth:

This past year, 60 commercial licenses, 340 resident mess licenses and 2 non-resident licenses were sold which contributed to an income of \$2,400.00.

The committee recommended that 60 commercial and 375 mess digging licenses be sold in 1984. All Yarmouth and North Yarmouth residents interested in clamming should purchase their clamming licenses before April 1, 1984. 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 Department of Environmental Protection and the Department of Marine Resources in monitoring Yarmouth's tidal land and waters. Many individuals have assisted our committee's efforts this past year, but none can approach the help that the Maine State Biologist, Brad Sterl and Harold Winters have given us. We greatly appreciate their interest and hard work.

We were extremely pleased, this past year, to have the Cousins River transferred from state control to our committee's. This greatly increases our available coastline for the propagation of shellfish. The additional area will help to meet the increased demand that our clamflats presently receive.

Our committee will continue to focus its attention on any sources of pollution that are or have the potential to adversely affect our shellfish resource. We will continue and increase our energies to open the last remaining closed potential shellfish area, the Royal River.

We are also investigating our lack of right-of-ways and intend to expand the present number. With the increased coastline, we definitely plan to add an assistant warden to our present police force. This additional individual will give each tide coverage.

The shellfish committee will closely monitor the potential problem of CMP locating a fly ash dump near our newly acquired shellfish resource, the Cousins River. This particular site that has been chosen for the fly ash dump might better serve the community as a shellfish right-of-way, public park, and entrance for naturalists to explore an unspoiled estuary.

The committee will continue to complete its work on a budget that is mostly supported by licensing fees. We estimate that a retail value of \$200,000 worth of shellfish will be harvested from our shores in 1984.

Respectfully submitted, EDGAR A. CURTIS, III Chairman

## REPORT OF THE WELFARE ADMINISTRATOR

The General Assistance caseload during 1983 totaled nine separate cases, with a dollar expenditure of \$3,347.05.

Case #1	\$ 181.05
Case #2	267.00
Case #3	468.63
Case #4	1,358.96
Case #5	516.00
Case #6	197.56
Case #7	80.91
Case #8	180.94
Case #9	100.00
Total	\$3,347.05
Credit	2,020.85
endegeration distribution in	\$1,330.20

Three thousand dollars was appropriated at our annual meeting. Reimbursement credits from two funerals from past years, plus one funeral this year, left a balance of \$1,330.20 expended.

Respectfully submitted, SCOTT SEAVER Administrator

## REPORT OF THE BOARD OF ASSESSORS

Valuation of the Town of North Yarmouth:
Real Estate and Personal Property—Residents
Real Estate and Personal Property—Non Resident
Total

\$26,414,837 3,759,284

\$30,174,121

The tax rate for 1983 decreased approximately 14% from \$19.90 to \$17.15 per thousand dollars valuation. This decrease was the result of an increase in the valuation of property of \$1,963,247 including approximately \$1,000,000 from revaluation of undeveloped land.

This year the Assessors physically inspected all properties except those still under a building permit. The latter will have to be visited prior to the tax rate being set in 1984. This work has entailed over 1200 hours labor and

was done because our valuation had fallen far below market value. Time may not permit completion of this project for use of the new valuations in the 1984 tax year.

The Assessors remind all taxpayers that they should file their list of taxable property with the Assessors by April 1st. A form is enclosed in this report to do so. April 1st is also the deadline for all veterans to file for Veterans Exemptions if they are eligible.

Respectfully submitted,
ELIZABETH M. BARTER
GEORGE J. WARCHOL
ALBERT L. TITUS, Chairman
Board of Assessors

## **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 2ND AND 3RD, 1984 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.

## REPORT OF THE ROAD COMMISSIONER

A very wet spring and fall in 1983 caused much extra grading on all gravel roads. It is very difficult to keep them smooth under such conditions and the cooperation of those who live on them and travel over them is appreciated.

A mild winter from January until spring saved on winter maintenance, however December's ice storms more than made up for it. In early December it was decided to once again use raw salt on the roads when necessary.

Major construction for the summer months included the replacing of culverts under the West Pownal Road. In September we began to rebuild the road from the pavement to the Pownal Line, however weather conditions caused many delays. It is expected that this project will be finished in early 1984. Paving projects included the Royal Road, Verrier Road and the area adjacent to the Town Office.

I would like to thank all those who have helped on work this past year and a special thanks to "Skip" Davis who has replaced me for the winter and is doing an excellent job.

## Respectfully submitted, CLAYTON BARTER

## REPORT OF THE FIRE DEPARTMENT

During the year 1983 the North Yarmouth Fire Department answered 63 calls. In addition, Rescue answered 130 emergency calls.

The Fire Department will inspect the installation of wood stoves upon request. Contact: Fire Chief, Richard M. Baston, 829-3789 or Assistant Chief, Dennis Curtis, 829-5259.

A reminder to all residents of the Town that you must have a burning permit for any kind of a "debris" fire (grass, paper, brush, etc.)

The Town of North Yarmouth does not allow the use of burning in incinerators.

We would like for every citizen of this Town to be aware that this is your Rescue Unit and we have members willing to speak to groups, large or small, to help you know more about what we do. We also have instructors in certain areas of rescue work.

We are most grateful to those who have contributed to our unit. With these donations we have been able to purchase items which help us to better serve those to whom we are called. The notes of thanks and appreciation are also a good boost to each of us.

While we wish you the very best of health we want to emphasize that we are available and willing to come at any time.

Any citizen having questions regarding Rescue may call: Assistant Chief/Rescue, Claudia Quatticci - 829-3754 or First Captain/Rescue, Jane Curtis - 829-5259.

Respectfully submitted,
RICHARD M. BASTON
Fire Chief

## 1983 CEMETERY COMMISSION REPORT

The Cemetery Commission held four meetings during the year. Forest Doughty served as Chairman and Clayton Barter 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 listed in 1982 Report	\$13,461.00
New Funds added in 1983:	none
Certificate of Deposit No. 135448	13,425.00
Passbook # 410860	36.00
Total	\$13,461.00
Pine Grove Cemetery, Maine Savings Bank	
Balance listed in 1982 Report	\$ 2,119.00
Passbook #410859 to Peoples Savings Bank	• , , , ,
Certificate #60400056	(119.00)
Certificate of Deposit #33393 to Peoples	
Certificate #60400056	(2,000.00)
Ac	count Closed
Walnut Hill Cemetery, People's Savings Bank	
Balance listed in 1982 Report	\$15,482.00
New Funds added in 1983:	
Ann Blanchard	200.00

## Annual Report

Fred Loring	100.00
Vernon Goff, Sr.	300.00
Daniel Liberty	100.00
Robert Young	100.00
Elwood Gerry	50.00
Arthur Seavey	100.00
Account #244778 to Account #243449	1,232.00
Dividend Account #3370597	15,200.00
Total	\$16,432.00
Pine Grove Cemetery, People's Sav	ings Bank
Balance from December 31, 1982	\$ 4,928.00
New funds added 1983	
Calvin York	150.00
Savings Certificate #904218	3,855.39
Account #204779	201.15
Certificate of Deposit #6040056	3,150.00
	\$ 7,206.65
Bowie Cemetery, People's Saving	s Bank
Balance December 31, 1982	\$ 218.72
Balance December 31, 1983	218.72
GENERAL FUNDS	
Pine Grove Cemetery	The State of the S
Balance December 31, 1982	\$ 977.44
Interest accrued (thru 4/83)	18.05
Sale of Lots	30.00
Balance December 31, 1983	
2 totalioci 31, 1983	\$ 1,025.49
Walnut Hill Cemetery	
Balance December 31, 1982	\$ 2,598.68
Interest accrued	252.43
Sale of Lots	475.00
From Account #3253	128.60
Balance December 31, 1983	\$ 3,454.71
INTEREST ON SAVINGS ACC	OTINTS
WITHDRAWN BY TOWN TREA	ASURER
Peoples Savings Bank, Walnut Hill	
Peoples Savings Bank, Pine Grove	\$ 1,936.64
- Topico outings Datia, Filic Glove	445.16

Maine Savings Bank, Walnum Maine Savings Bank, Pine G		 1,710.47 ( ) ( ) ( ) ( ) ( ) ( ) ( ) ( ) ( ) (
		\$ 4,162.03
Interest		\$ 4,162.03
Sale of Lots		1,525.00
Town Appropriation	500 V.	100.00
Balance forward from 1982	a sa	2 831 08
	Tanking San	\$ 9,461.38
Paid Selectmen's Warrants	ing diagram and diagram an National Angles and diagram	7,379.65
Balance December 31, 1983	un especial (1 in 1920-56 del 14 in). Anno 14 in 15	\$ 2,081.73

## REPORT OF THE BUILDING INSPECTOR 1984

Suzanne Verrier	Barn Alteration	Route 231
Brenda Manson	The Committee of the Co	
(NE Const)	House	Lufkin Road
Maynard Robinson	Demolishing Bldg.	Route 115
Rodney Benn	Moving Garage	Sligo Rd. Ext.
E. Clayton Steeves	House & Garage	Bayberry Drive
Mike Morse	Demolish Shed-Build	
	New Shed	Route 231
Ron Burgess	Shop & Garage	Sligo Road
Robert MacLearn	House	North Road
Chester Blackstone	Alter Shed	Route 9
Douglas MacDonald	Demolish House-Build	
- oughts MacDonald	House House	Greely Rd. Ext.
Anderson & Sons Inc.	Mill Addition	W. Pownal Rd.
Thomas Tetreau	Garage & House	Haskell Road
Adrian Marden	House	North Road
		Route 115
Vernon Goff, Sr.	Addition	Route 231
Mike Johnston	Storage Building	W. Pownal Rd.
Robert Goff	House Alteration	W. Pownai Ku.
Walter Prindall	Move Bldg., Const.	New Dead
	Chimney	Mill Road
Robert Pelletier	House Addition	Route 9
Leslie Roub	Porch Floor	Rt. 9 & 115
Scott Routhier	Swimming Pool/Sun	and the state of the state of
Company of the Section (Section )	Space walk store!	North Road
Steve Geary	Swimming Pool	Doughty Road
Richard Beckwith	Shed spectra-size	Mill Road
	化医乳蛋白 医抗乳毒素 医抗病 化二二氯	

## Annual Report

Lincoln Merrill, Jr.
Clinton Mason
Clinton Nason
David Armstrong
Herb Kodis
Frank Coffin
Alice North
Maynard Robinson
Robert Benedict
Kathleen Jones
Paul Argereow
James Jameson
Ted Wolcott
Douglas Mitchell
Douglas Mitchell
William Priest
John Quatticci
Debbie Robbins
Maurice Curit, Jr. Mike Weils
Michael Johnston, Jr
Levi Robinson
Joel Fuller
<b>■</b>
James Kennie Jack Gurney Russell Arnold Richard Langley Don Delebanty
Russell Arnold
Richard Langley
Don Delehanty
Henry Montin To
Donald Davis
Donaid Davis
Kaiph Malcolm
William Sloan
Henry Martin, Jr. Donald Davis Ralph Malcolm William Sloan Carlie Bernacchio
Darrell DeCoster
David Jensen
Charlie Bernacchio
Walter Shorey
Fred Jewett
Robert Geyer
Waynde Bedell
David Armstrong
David Armstrong William Jones
Paul True
Paul True

House	North Road
Deck	Pea Lane
House	Sligo Rd. Ext
House	Sligo Rd. Ext.
Open Deck	Mountfort Rd.
Open Deck	North Road
House	Route 115
Solar Collector	Route 115
House	Route 115
House	Haskell Road
Swimming Pool	Walnut Hill Heights
Sun Space	Deer Run Road
New Trailer	Route 115
House Alteration	Bayberry Drive
House Alteration	Route 9
House & Shed	Gray Depot Rd.
House Alterations	Royal Rd.
House	Gray Depot Rd.
House	Route 231
Shed	North Road
Open Deck	Smithwood Dr.
House	Bayberry Drive
Shed Addition	Greely Rd.
Shed with the same of	
Breezeway Addition	Bayberry Drive Route 115
Shed Shed	Route 115
Entrance Addition	Route 231
Garage Addition	Route 15
Shed	Greeley Road
House Alterations	Route 9
	Route 9
Open Deck	Mountfort Rd.
House/Garage	Meadow Creek Lane
Shed the state of	Route 9
Sun Space	Mountfort Rd.
Wood Shed	North Road
Barn Madele 1	Route 231
Screen House	Route 9
House/Garage	Meadowcreek Lane
Barn Wassanian and	Sligo Rd. Ext.
Deck/Move in shed	Route 115
Move House-alter	in from the second that the second
Bathroom	Route 115 337 034-034

- 1

Charles Lefebyre	Closed Porch	Greeley Rd.
Barbara Lowell	House	Route 231
Nelson Smith	Move Storage Building	
Steven Grant	2 Storage Buildings	Royal Road
Roland Marquis	Storage Shed	Ledge Road
Carl Murray	Wood Shed	Gray Depot Rd.
Willard Stackpole	House	North Road
Kurt Ellis	House	
James Kennie	Move Storage Building	
Dean Frost	House	Lufkin Road
Eric Moynihan	House Addition	North Road
Stanley Frey	Barn	Doughty Road
Gary Whiting	Sun Porch	Route 231
Leslie Roub	Green House	Route 115
Richard Maddox	Sun Porch	Route 115

Before you apply for a building permit, you must provide the following information: for a new dwelling—

copy of sanitary waste permit,
lot plan showing location of building
construction plans
abutters names and addresses
owners names and addresses
total estimated cost

for an accessory building—

Same in the first and Agricial

for an accessory building—
lot plan
construction plans
abutters names and addresses
total estimated cost

Respectfully submitted, NORMAN SMITH Building Inspector

## REPORT OF THE PLUMBING INSPECTOR

Number of Permits issued—
Internal plumbing - 27
External plumbing - 28
Total issued - 55

Total number of permits approved - 43 Total number of permits pending - 12

Respectfully submitted, SIDNEY SMITH Plumbing Inspector

in in FlackS

## REPORT OF THE DOG OFFICER—1983

Complaints answered— Barking Dogs - 7 Missing Dogs - 3 Strays to Westbrook - 8
Out of Town Dogs - 3 Strays - 16 Dog Bites - 1 Summons to Town Office - 2

4.8.14 (1995) \$ \$ \$

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 CER-TIFICATE OF RABIES VACCINATION WITHIN 730 DAYS MUST BE PRESENTED. STATE OF MAINE CERTIFICATE ONLY WILL BE AC-CEPTED ACCORDING TO STATE LAW.

Summons to District Court - 1 10-30-00 feet to the control of the court of the cour

PROOF OF NEUTERING OR SPAYING MUST ALSO BE PRESENTED AT THIS TIME.

> Respectfully submitted, WILLIAM HILTON Dog Officer

## **CUMBERLAND-NORTH YARMOUTH SENIOR CITIZENS**

The Cumberland-North Yarmouth Senior Citizens held 11 meetings this year. The January, March, May and November meetings were held at the Wescustogo Grange Hall and the February, April and December meetings were held at the Cumberland Congregational Church in Cumberland.

In June there was a bus trip to Augusta with a visit to the Maine State Museum and lunch at the Senator Restaurant. In July a picnic was held at the Bradbury Mountain State Park. Games were played and the club provided hot dogs, lemonade, potato chips, watermelon and sweets. In October we had lunch at SMVTI in South Portland. December was the Christmas party with a gift exchange and Santa was in attendance. Music was furnished by the Aimhi Singers.

The club participated in a food table at North Yarmouth Fun Day and sponsored a Martin dinner to raise money for the annual bus trip and other expenses.

The Walnut Hill Garden Club gives a nice flower arrangement to the club each time the meeting is held in North Yarmouth. A drawing is held and the winner is given the flowers to take home. Any senior citizen in Cumberland-North Yarmouth is welcome to attend the meetings. For information call Don Thurston at 846-5314.

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Respectfully submitted,
DONALD P. THURSTON
President

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

1/1/83 Total Resources:			
783 Shares, United Bancorp of Maine	\$7	7,830.00	
On deposit, Maine Savings Bank		114.08	
			\$7,944.08
2/22/83 Regular Cash Dividend	\$	97.88	
5/27/83 Regular Cash Dividend		97.88	
8/6/83 Regular Cash Dividend		97.88	
10/31/83 Regular Cash Dividend		303.10	
10/5/83 Sales of part of the Shares of			
Depositors Corp Stocks		22.92	
1/28 to 12/27 Interest, Maine Savings Bank		19.32	
			\$638.98
10/5/83 Received 866 Shares Depositors Corporation	1		
Stock for 783 Shares of United Bancorp stock			8,660.00
		_	\$9,413.06

12/27/83 Paid Scott Seaver, Treasurer	\$ 400.00	e Nacional
Paid Norman Smith, Services	15.00	1000 (100 x 基定。
Postage Attack and the American	2.00	4.4
r de trèga de la Gameria de grande la gipe de la como		417.00
au (m. 141) - 1 agus beathagas (m. 1500) 1904 (1904) - 1907 110/21/20 - Tarris D. Landellin (m. 1500)		\$8,996.06
12/31/83 lotal Resources:		The second second
866 Shares Depositors Corporation Stock	\$8,660.00	
On Deposit, Maine Savings Bank	336.06	
		\$8,996.06

Special meeting of Trustees held 7/7/83 voted to accept an offer of Depositors to sell our stock for \$32.50 per share at time of merger with Canal. Cash offer was withdrawn by bank so we got a little over 1.1 share of Depositors stock for each share of United Bancorp of Maine stock. At the same meeting we had the proposed merger of the New Canal-Depositors Bank with Keys Bank of New York. They estimated they would pay \$30.00 to \$31.00 per share for Depositors Stock. We voted to have finance committee and treasurer re-invest proceeds in state approved investment at best rate available.

October 10, 1983 finance committee voted to accept Keys Bank offer to merge with Canal-Depositors and sell our stock to them, voted to give projected income for the year as best could be figured at time of tax commitment.

Respectfully submitted,
NORMAN L. SMITH
Treasurer
North Yarmouth School Fund

# REPORT OF THE TRUSTEES OF THE NORTH YARMOUTH WATER DISTRICT

Your water district has completed another successful year. It's finances are on a sound bases and facilities are in top notch shape. Your cooperation and support is greatly appreciated.

Respectfully submitted,
NORMAN SMITH, Chairman
JOHN F. GAMAGE, Treasurer
BENJAMIN GROVER, Clerk

## NORTH YARMOUTH WATER DISTRICT BALANCE SHEET December 31, 1983 ASSETS

Current Assets:		
Checking Account	\$ 845.75	
Peoples Savings	5,765.71	
Peoples Savings-Sinking Fund Reserve	3,705.00	
Accounts Receivable	403.71	. Promision
		\$ 10,720.17
Fixed Assets:		
Operating Property	\$278,366.68	
Less Reserve for Depreciation	-32,209.76	Carlot F
		246,156.92
Total Assets		\$256,877.09
10tal A35612		\$250,077.05
LIABILITIES, RESERVES A	ND SURPLUS	
·		
Current Liabilities:		7. 8
Accounts Payable - Water	\$ 420.00	
Accounts Payable - Sales Tax	17.43	
Accrued Interest	3,714.50	
Customer Advances	<u>39,435.73</u>	
the state of the s		\$ 43,587.66
T		178,400.00
Long Term Bonds - F.H.A.		170,400.00
Sinking Fund Reserve	\$ 3,705.00	president for the
Funded Debt Retired through Surplus	24,880.00	
Surplus	6,304.43	
		34,889.43
Total Vistalia B		\$256,877.09
Total Liabilities, Reserves and Surplus	1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1	ψ250,0ο
NORTH YARMOUTH WAT	ER DISTRICT	
INCOME AND EXPENSE STA	ATEMENT 1983	
Operating Revenues	and the second	
Sale of Water	\$ 14,142.27	14.1 - 15.1 Da
Fire Protection	10,835.00	
Company of the Compan		\$ 24,977.27

Operating Expense	en e	
Water Purchased	\$ 5,799.29	
Meter Reading	340.00	
Miscellaneous General Expense	277.28	
Meter Testing	35.00	
Repairs	637.76	
Depreciation	3,572.24	and the second
	4.1.1	-10,661.57
Operating Income		\$ 14,315.70
Administration Expense		
Trustees & Officers	\$ 450.00	
Insurance, Bonds and Licenses	238.00	
Legal and Audit Expense	150.00	# 4 1 1 1 PM
Billing & Accounting	250.50	t ex Mêx
<b>33</b>		<b>-1,088.50</b>
Net Operating Income		\$ 13,227.20
Other Income - Interest		469.55
		\$ 13,696.75
Other Expense		\$ 13,090.73
Interest	\$ 9,029.50	
Contractual Appropriations	3,400.00	
		<b>- 12,429.50</b>
Net Income		
14ct Income		\$ 1,267.25
Check Book Balance 1/31/83		
Receipts 1983	\$ 2,215.88	
	26,100.29	
Available Funds	28,316.17	
Disbursements	<u> </u>	or Systematic
Balance	\$ 845.75	Level Madical
		8 . 1.7.711C
Check Book Balance	\$ 845.75	
	* * * * * * * * * * * * * * * * * * *	er gjog i ogenië.
DECIDENT 4000 INVOCES		nn dawn yn han di'n i

# RESIDENT 1983 UNCOLLECTED TAXES

	i i se militar Balika bakat R	eal Personal
Adams, John	\$ 570	.24 \$ 8.75
*Ayers, David & Jane	915	46
Barter, Fred & Elizabeth	Bal. 494	.86
Beggs, Joseph & Julie	499	.06 3.60
Bell, Reginald		.86

		Personal
Boland, John J.		18.52
Brady, James & Mary	1,210.96	
*Brown, James & Kathleen	381 (19 Ref. 19 649.81) (19	
Burleigh, Robert		20.75
Cain, Faye & Robert Jr.	1,334.95	电热电流
Codere, Roger	792.67	Property (Contraction)
Coffin, Raymond	Bal. 243.95	医大胆红色素
Cromwell, Charles & Sandra	Bal. 200.00	A BUILDING
DeNoyell, Nelson & Helen	321.73	St. Carlotte
Dobson, Richard	575.38 AV	1. 1. 1.
*Dugas, Benjamin	515 <b>.19</b>	
*Dugas, Lucille & Heirs of Edmond	1,266.18	Substitute (
Flanders, Shiela	411.94	foliation of
Gallant, Clifford & Elizabeth	525.99	
	20.58	· *)
	1.37	
Gaudet, Elaine P.	696.12	\$80 B
Gaudet, Kim T.	gya a financia.	39.46
Gillespie, Gregory	298.24	and the
Gillespie Farms, Inc.	2,905.90	173.56
	90.04	1.4
A Company of the Comp	46.31	
	36.02	5.4.35
\$10 M	38.59	
Grant, Steven & Victoria	Bal. 554.65	
Green, Wilfred & Cynthia	831.09	At the second
Hamill, Joseph	480.20	1.37
Hamilton, Gilbert	163.61	
Hamilton, Herbert	184.19	
Hanscome, Ralph & Myrtle	229.98	**
Haskell, David & Kathleen	550.34	
Haskall, Barbara	61.74	
Hayes, Maurice E., II	229.12	1.20
Hight, Donald & Marilyn	575.89	
Jewett, Frederick	643.12	
Johnston, Mark & Susan	563.54	16.97
Jones, William & Henrietta	537.30	
Kachman, Richard & Mary	in the state of th	2.18
Kennison, Paul & Patricia	1,326.72	er koj klavića
Langlois, Joseph & Delina	643.46	
Lowell, Barbara	Bal. 25.07	A the same of the same

		Real	Personal
McKown, Brenda	Bal.	411.26	State of the State of
Manson, Brenda	Bal.	91.37	11.414
Maxwell, William & Marlene	100	652.72	4 - 5 <del>7 1</del> 1
Mercier, Richard & Lorraine		913.75	Service of G
Morrison, Ralph & Audrey		447.61	1. 1.
Moynihan, Eric		441.95	
Neilsen, Leif & Jayne	Bal.	281.54	.*
Oliver, Arthur & Linda Cleaves	<b>√</b> 1	574.01	1 1
Oliver, Brian		882.36	
Packard, Michael & Latitia		422.57	·
Packard, Robert & Sally		56.59	
Peaselee, Silas	1985	433.72	
Pelerin, Reynold	Bal.	130.18	18 (1.15
Porter, Timothy	Bal.	280.54	* 15 A A
Richardson, Yvonne & Wayne		722.87	. *
Roberts, Ralph & Virginia		1,156.93	
Robinson, Richard, Sr.		25.72	
Rooff, Michael & Elaine	Bal.	215.70	
Sharp, Matthew		764.03	63.28
Sloat, Ronald		633.34	544 652
Small, Rosalie		742.59	
Soucie, Wallace & Norma		526.67	
Stowell, Elizabeth		493.06	
Swenson, Walter C.		797.13	
Thurlow, David & Carol		625.97	21.26
Vogeler, Edward, Jr.		2.57	100
Walker, Steven & Shirley		599.56	1 1 1 4 1 2 1 1 1 1 1 1 1 1 1 1 1 1 1 1
Whitney, Alton & Joanne		559.43	
Williams, Raymond		260.63	1.300 350
York, Ace & Georgette		588.58	
en de la companya de La companya de la co		\$37,009.37	\$ 370.90

# NON-RESIDENT 1983 UNCOLLECTED TAXES

D C Audin a a	Real Personal
R. C. Audette & Sons	\$19.20
R. C. Audette & Sons	192.08
Clukey, Virginia	Bal, 12.86
*Davidson, Leon	\$ 20.58
Garland, Isabelle	¥ =5.55
Kinney Fred	मानुवारी <b>145.94</b> के को कार्य हैं
Tallinoy, x I ca	47.67 htt

€\$ *\$		Real	]	Personal
North Yarmouth Highlands	Bal.	76.01	4.1.	ger english
*Semmes, Richard		4.56		
*Snow, Luther		47.67		
Vining, Clifford	ar on i <b>t</b> e	370.95		
Whitney, Estate of Laura		136.34		
Wilson, James		335.79	. <u> </u>	
	\$	1,185.51	\$	224.14

<sup>\*</sup>Paid in full after the close of books 12/31/83

## 1983 TAX LEINS (1982 Tax)

Flanders, Sheila	\$ 553.75	
Garland, Isabelle	189.35	
Gillespie Farms, Inc.	3,650.41	
Haskell, Rhodes	51.84	
Haskell, Rhodes	797.57	
Hamilton, Herbert	255.94	
Height, Donald	410.89	
Langlois, Joseph	859.46	
Mercier, Richard	1,206.14	
Oliver, Arthur & Linda Cleaves	771.09	
Robinson, Richard, Sr.	33.69	
Sloat, Ronald	410.05	
*Small, Rosalie	980.84	
Soucie, Wallace	593.77	
Stowell, Elizabeth	589.78	
Whitney, Alton	752.13	
Williams, Raymond	<u>323.39</u>	
		\$12,430.09

# 1982 Uncollected Personal Taxes

Gillespie Farms, Inc.

\$ 235.82

# 1982 TAX LEINS

*Gillespie Farms, Inc.	\$ 3,116.23
*Kennison, Paul	1,482.66
Small Possile	843.70

-2	

## Annual Report

\*Robinson, Richard, Sr.

33.08

\*Garland, Isabelle

Bal. 20.00

\$ 5,495.67

## 1982 Uncollected Personal Tax

Gillespie Farms, Inc.

\$ 207.38

รู้แก้ โรคมีโดย ซีโรกันส์ที่ที่ (กร้าง สิเมิโรกันสะสารณ์ที่ (กร้างสระสารณ์ที่ เลยมีนัก



# 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 by calling the House of Representatives 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.

Notices of the public hearings on all bills and lists of all bills introduced and enacted are 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 1984 Legislative sessions should continue until mid April.

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.

Sincerely,

Edward Ainsworth State Representative

Section on the section of the

#### 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 Twelve

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 year ended December 31, 1983, 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, 1983, and the results of operations of those funds and general long-term debt group of accounts for the year then ended, in conformity with generally accepted accounting principles which except for the change, with which we concur, in the method of reporting property tax revenues as described in Note 4, have been applied on a basis consistent with that of the preceding year.

The accompanying supplemental schedules and related information presented as Schedules 1 through 4 are not necessary for a fair presentation of the information has been subjected to the tests and other suditing 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, Fowler & Co.

Certified Public Accountants

# Town of North Yarmouth

# TOWN OF NORTH YARMOUTH, MAINE ALL FUND TYPES AND ACCOUNT GROUPS COMBINED BALANCE SHEET DECEMBER 31, 1983 AND 1982

ing dalam terken in Terken besteh belanjan belan in disebit bilan besteh besteh besteh besteh besteh besteh bilan besteh	Governmental	Fund Types	Fiduciary Fund Type	Account Group	Tot	als
	General	Special Revenue	Trust	General Long- Term Debt	(Memoran 12-31-83	dum Only) 12-31-82
ASSETS:				- 1		
Cash	\$ 92,919.	\$21,859.	\$42,029.		\$156,807.	\$150,828.
Receivables:		• • •				• •
Taxes	40,161.				40,161.	48,967.
Liens i savera to real consideration and a region	18,009.		••		18,009.	17,267.
Accounts Interest	520 <b>.</b>	3,643.			3,643.	4,020.
Due from Other Funds	320.	4.513.	3,555.	<u></u>	520. 8,068.	2,139. 7,303.
Tax Acquired Property	922.	4,515.	3,333.		922.	922.
Amount to be Provided for Retirement		1811.451		1 to 1	/	7-7-
of General Long-Term Debt				\$12,500.	12,500.	15,000.
TOTAL ASSETS	\$152,531.	\$30.015.	\$45.584.	\$12,500.	\$240.630.	\$246.446
and the state of t		70 4531			1 2 VK 1431	1. No Sept 25
LIABILITIES AND FUND EQUITY:						
Liabilities:		e region y	الميرية والموارد والمارة	and the second second		
Deferred Revenues Due to Other Funds	\$ 32,339.				\$ 32,339.	\$ 40,671.
General Obligation Bonds and Notes Payabl	8,068.			\$12,500.	8,068. 12,500.	7,303. 15,000.
The state of the s	\$ 40,407.	<del></del> -		\$12,500.	\$ 52,907.	\$ 62,974.
Fund Equity:	<del></del>			11	1 2212011	4 02,774.
Fund Balances:						
Reserved	\$ 23,628.			1114/473 <b>* *</b>	\$ 23,628.	\$ 16,660.
Unreserved:	-					1 1000
Designated for Subsequent Years		5 W. CHARLET	350.80 T 1055	1027	the second decay	كالموج مشماسين والروال
Expenditures	\$ 1,130.			រូបម្រាំ <b>្រី</b> នៃជ	\$ 1,130.	••
Undesignated	87,366.	\$30,015.	\$45,584.		162,965.	\$166,812.
	\$ 88,496.	\$30,015.	\$45,584.		\$164,095.	\$165,812,
温 化多元素 医二甲二二二甲甲基二甲基甲基	\$112,124.	\$30,015.	\$45,584.		3 \$187,723.	\$183,472.
MANAL TARTTENERS AND DIRECTORY		<del>ئىتتىنىلى</del>	·		120711-01	10001.100
TOTAL LIABILITIES AND FUND EQUITY	\$152.531.	\$30.015.	\$45.584.	· · · · · · · · · · · · · · · · · · ·	\$240.630.	\$246.446.

# TOWN OF NORTH YARMOUTH, MAINE Exhibit A-2 ALL FUND TYPES

# ALL FUND TYPES COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE YEARS ENDED DECEMBER 31, 1983 AND 1982

The state of the s		Governmental	Fund Types	Fiduciary Fund Type	Tota	ls
	Tagang Kal	General	Special Revenue	Trust	(Memorando 12-31-83	only) 12-31-82
REVENUES:						
Taxes	14 444	\$608,457.	and the second second	7.21 BV	\$608,457.	\$630,752.
Intergovernmental	er di	34,126.	\$ 15,442.	••	49,568.	57,178.
Miscellaneous	T 1 10 89 1	<u>8.958.</u>	<u>3,910.</u>	<u>\$ 6,342.</u>	19,210.	20,011.
Annual Control of the	5	\$651,541.	<u>\$ 19,352.</u>	<u>\$ 6,342.</u>	<u> \$677,235.</u>	\$707,941.
en er en en tre dikk filtere. Benede kan bestelle de kommen en de kommen en e						
EXPENDITURES: General Government		\$ 25,762.			\$ 25.762.	\$ 20,015.
General Government Services	***	36,707.		\$ 3.575.	40,282.	42,325.
Highway Department		106.569.	A.K. 100°0	3 3,373.	106,569.	93,043.
Fixed Expenses and Operations		69.477.		••	69.477.	76,478.
Town Organizations and Committees		12.643.			12,643.	10.812.
Education		422,719.		'	422,719.	411,358.
Debt Service		2,500.			2,500.	2,500.
		\$676,377.	••	\$ 3,575.	\$679,952.	\$656,531.
	200		7		11.	
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES		<u>\$(24,836.</u> )	<u>\$ 19,352.</u>	\$ 2,767.	\$ (2,717.)	<u>\$ 51,410.</u>
[enumber				*	A30 3 3	
OTHER FINANCING SOURCES (USES):					A 00 100	A 00 100
Operating Transfers In	19 C. C.	\$ 32,000.		\$ 100.	\$ 32,100.	\$ 32,100.
Operating Transfers Out		(100.)	\$(32,000.)	\$ 100.	(32,100.)	(32,100.)
		\$ 31,900.	\$(32,000.)	\$ 100.		
EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER)	S. 1984	4 P. C.	- 1 T	in the state of		
EXPENDITURES AND OTHER USES		\$ 7,064.	\$(12,648.)	\$ 2,867.	\$ (2,717.)	\$ 51,410.
UNRESERVED FUND BALANCE - AT BEGINNING OF YEAR		81,432.	42,663.	42,717.	166,812.	15 2,053.
UNRESERVED FUND BALANCE - AT END OF YEAR	110	<u>\$ 88.496.</u>	\$ 30.015.	\$45.584.	\$164.095.	\$203.463.

See Notes to Financial Statements.

#### Exhibit B-1

- 250 SVES ្រំ ស្ថិតិ ក្រុមបន្ទាប់

\$ 92,919.

# TOWN OF NORTH YARMOUTH, MAINE GENERAL FUND BALANCE SHEET ASSETS

A LEGARIO DE PORTO SA PRIOR DE LA PRIOR DE

CASH

RECEIVABLES: Taxes Tax Liens Interest				\$40,161. 18,009. 520.	58,690.
TAX ACQUIRED I	ROPERTY	1. 144 - 145 - 146 - 146 - 146 - 146 - 146 - 146 - 146 - 146 - 146 - 146 - 146 - 146 - 146 - 146 - 146 - 146 -	Maria de la Companya	gustoj i personi ji Tri diplomiti single	922.
TOTAL ASSETS					\$152,531.
· 医基氏症		LIABILITIES AND	FUND BALANCE		
LIABILITIES: Deferred Rev	enues - Prope	rty Taxes (Note	4)	\$32,339.	er fact, ledit but
Due to Other Special Re Trust	Funds: venue		\$ 4,513. 3,555.	8,068.	\$ 40,407.
FUND BALANCES: Reserved for Unreserved:	Specific Pur	poses		\$23,628.	in Andrews Jack Physics (1976) Jack Physics (1976)
Designated tures Undesignat	and the second of	nt Years Expendi-	\$ 1,130. 87,366.	<u>88,496.</u>	112,124.
TOTAL LIABILIT	IES AND FUND I	BALANCES		i valetarist Tigovis Aleita Boroski valetari	<u>\$152.531.</u>
See Notes to F	inancial State	ements.	1.30610 E 1.20	n Car i Cil	

The second secon

Exhibit B-2

# TOWN OF NORTH YARMOUTH, MAINE GENERAL FUND STATEMENT OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL YEAR ENDED DECEMBER 31, 1983

to, we see	This is the second	<u>Actual</u>	Variance Favorable ( <u>Unfavorable</u> )
	ran in the factor of the		
REVENUES:			
Taxes:			
Property	\$ 517,486.	\$521,584.	\$ 4,098.
Excise (Appropriated at Spec	cial	,	
Town Meeting)	10,000.	86,873.	76,873.
	\$ 527,486.	\$608,457.	\$ 80,971.
	1 321,400.	9000,437.	<del>y 00,7/11</del>
INTERCOVERNMENTAL REVENUES:			4 154 154 1
State Revenue Sharing	\$ 20.000	A 01 101	A / 10/
<i>2.</i> (2. 4 × 1)	<u>\$ 30,000.</u>	<u>\$ 34,126.</u>	<u>\$ 4,126.</u>
MISCELLANEOUS REVENUES:			
Interest and Costs (Net)			744 11.
School Fund Receipts		\$ 7,611.	\$ 7,611.
Other	\$ 400.	400.	
Other		947.	<u>947.</u>
• •	<u>\$ 400.</u>	\$ 8,958.	\$ 8,558.
MOMAT DIFFERENCE OF			
TOTAL REVENUES (Note 3)	\$ 557,886.	\$651,541.	\$ 93,655.
The state of the s		<del></del>	
EXPENDITURES:			
General Government	\$ 26,312.	\$ 25,762.	\$ 550.
Public Safety and Services	39,375,	36,707.	2,668.
Highway Department		106,569.	
Fixed Expenses and Operations	02 (00		24,123.
Town Organizations and Committee	es 12,691.	69,477.	
Education		12,643.	40.
Debt Service	422,719.	422,719.	
	2,500.	2,500.	
TOTAL EXPENDITURES			
TO STATE OF THE ST	<u>\$ 702,197.</u>	\$676,377.	\$ 25,820.
RYCESS OF DELIVERING COMP.			11.0
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	1470 PRODERNA (1951)		
EXPENDITURES	<u>\$(144,311.)</u>	\$(24,836.)	\$119,475.
OTTO THE RESERVE OF THE PARTY O	*		t - 1
OTHER FINANCING SOURCES (USES):			•
Operating Transfers In	\$ 32,000.	\$ 32,000.	
Operating Transfers Out	(100.)	(100.)	
	\$ 31,900.	\$ 31,900.	
	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	Y 31,300.	eri, <del>a di dia a</del>
EXCESS OF REVENUES AND OTHER SOUR	CES		
OVER (UNDER) EXPENDITURES AND		we have	
OTHER USES	6/119 421 5	A	4710 675
	<u>\$(112,411.</u> )	<u>\$ 7.064.</u>	<u>\$119.475.</u>
See Notes to Pinancial Statements			
	•		

Exhibit B-3

# TOWN OF NORTH YARMOUTH, MAINE GENERAL FUND STATEMENT OF CHANGES IN FUND BALANCE YEAR ENDED DECEMBER 31, 1983

			Unreserved	
1 4 - 24 1		Total	Designated For Subsequent Years' Expenditures	Undesignated
FUND BALANCE - JANUARY 1, (as Previously Reported)	1983	\$122,103.	<b></b>	\$122,103.
RESTATEMENT ADJUSTMENT (No	te 4)	(40,671.)	_ <del></del> ;	(40,671.)
Pirms - A - A - A	1983	\$ 81,432.	n en	\$ 81,432.
EXCESS OF ACTUAL REVENUES A OTHER SOURCES OVER (UNDER TUAL EXPENDITURES AND OTH USES (Exhibit B-2)	t) AC-	7,064.	<u>\$1,130.</u>	5,934.
FUND BALANCE - DECEMBER 31,	1983	<u>\$ 88,496.</u>	<u>\$1,130.</u>	<u>\$ 87,366.</u>

See Notes to Financial Statements.

Exhibit C-1

# TOWN OF NORTH YARMOUTH, MAINE SPECIAL REVENUE FUNDS BALANCE SHEET DECEMBER 31, 1983

ing the second s	WY	Federal Revenue Sharing
ASSETS:	e e egista de la companya de la comp	
Cash Accounts Receivable Due from General Fund	and the second second second second	\$21,859. 3,643.
TOTAL ASSETS		4,513. \$30,015.
FUND BALANCE		<u>\$30,015.</u>
See Notes to Financial Statements	g dat Sur Linds	

Exhibit C-2

# TOWN OF NORTH YARMOUTH, MAINE SPECIAL REVENUE FUNDS STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE YEAR ENDED DECEMBER 31, 1983

	en e			Federal Revenue Sharing
REVENUES: Intergovernmental Interest				\$ 15,442. 3,910. \$ 19,352.
expenditures				
EXCESS OF REVENUES OVER EXPEND	ITURES			\$ 19,352.
OTHER FINANCING SOURCES (USES) Operating Transfers Out: General Fund:	:			
Highway Department Unclassified (Copying Ma	achine)	; -	(29,650.) (2,350.)	(32,000.)
EXCESS OF REVENUES AND OTHER SO EXPENDITURES AND OTHER USES	OURCES OVER (UI	NDER)		\$(12,648.)
FUND RALANCE - JANUARY 1, 198	33			42,663.
PUND BALANCE - DECEMBER 31, 198				<u>\$ 30.015.</u>

See Notes to Financial Statements.

1-4 17 15

## Annual Report

Exhibit D-1

## TOWN OF NORTH YARMOUTH, MAINE TRUST FUNDS BALANCE SHEET DECEMBER 31, 1983

		Cemetery Trust Funds
ASSETS: Cash Due from General Fund		\$42,029. 3,55 <u>5.</u>
TOTAL ASSETS	n de la companie de La companie de la co	\$45,584.
FUND BALANCE		<u>\$45,584.</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, 1983

	Cemetery Trust Funds
REVENUES: Interest Sale of Lots and Perpetual Care	\$ 4,637.
EXPENDITURES: Care and Maintenance of Cemeteries	3,575.
EXCESS OF REVENUES OVER (UNDER) EXPENDITE	RES \$ 2,767.
OTHER FINANCING SOURCES (USES): Operating Transfers In	100.
EXCESS OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES	(UNDER) \$ 2,867.
FUND BALANCE - JANUARY 1, 1983	42,717.
FUND BALANCE - DECEMBER 31, 1983	<u>\$45.584.</u>

See Notes to Financial Statements.

Exhibit E-1

# TOWN OF NORTH YARMOUTH, MAINE CENERAL LONG-TERM DEBT GROUP OF ACCOUNTS COMBINING STATEMENT OF CHANCES IN CENERAL LONG-TERM DEBT YEAR ENDED DECEMBER 31, 1983

General Obligation Bonds and Notes	Interest Rate	Final Maturity Date	Annual Principal Payments	Amount Authorized	Amount Issued	Retired Previous Years	Balance Beginning of Period	Current Issued	Period Retired	Balance End of <u>Period</u>
CAMAL NATIONAL BANK: 1978 Municipal Building Note	5%	1988	\$2,500.	\$25,000.	\$25,000.	\$10.000.	\$15,000.		\$2.500.	\$12.500.

See Notes to Pinencial Statements.

#### TOWN OF NORTH YARMOUTH, MAINE NOTES TO FINANCIAL STATEMENTS DECEMBER 31, 1983

# NOTE 1 - SUMMARY OF ACCOUNTING POLICIES:

The Town of North Yarmouth, Maine currently operates under a Town Meeting-Selectmen-Administrative Assistant 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. Expenditures for governmental fund types are recognized in the accounting period in which the fund liability is incurred, if measurable, except for unmatured 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, 1983

#### 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 1984.

### 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.

#### Special Revenue Fund:

The Town does not prepare a budget for its special revenue fund.

TOWN OF NORTH YARMOUTH, MAINE
NOTES TO FINANCIAL STATEMENTS (Continued)
DECEMBER 31, 1983

NOTE 4 - ACCOUNTING CHANGE - PROPERTY TAX RECOGNITION:

Effective January 1, 1983, the Town adopted Interpretation 3 of the National Council on Governmental Accounting (NCCA) relating to revenue recognition of property taxes. Under the interpretation, property tax revenues are recognized in the current period to the extent they are received during the current period or collected within 60 days of the next period.

Beginning fund balance has been reduced by \$40,671. to reflect retroactive application of Interpretation 3. If the Town had not adopted this required accounting change 3, general property taxes for the year ended December 31, 1983 would have decreased by \$8,332.

141 57.

NOTE 5 - LITIGATION:

Counsel has advised us that the Town has filed suit against Mr. Gillispie alleging violations of two ordinances dealing with septage. Mr. Gillespie has counterclaimed for \$10,000. compensatory and \$10,000. punitive damages. Counsel has further advised us that this counterclaim will be vigorously contested but expresses no opinion as to the outcome of such action.

Schedule 1

# TOWN OF NORTH YARMOUTH, MAINE COMBINING STATEMENT OF GENERAL FUND RESERVES YEAR ENDED DECEMBER 31, 1983

	Tricentermial Fund	Highway Reserve	<u>Total</u>
REVENUES:			ь
Interest Sale of Items	\$ 420. 56.	\$ 1,492.	\$ 1,912. 56.
	\$ 476.	\$ 1,492.	\$ 1,968.
EXPENDITURES			1
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	\$ 476_	\$ 1,492.	\$ 1,968.
OTHER FINANCING SOURCES (USES): General Fund Appropriations		5,000.	5,000.
EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES	\$ 47 <b>6</b> .	\$ 6,492.	\$ 6,968.
BALANCE - JANUARY 1, 1983	4,493.	12,167.	16,660.
BALANCE - DECEMBER 31, 1983	<u>\$4.969.</u>	\$18,659.	\$23,628.

# TOWN OF NORTH YARMOUTH, MAINE STATEMENT OF DEPARTMENTAL OPERATIONS YEAR ENDED DECEMBER 31, 1983

		0.00	M1			alance	
Balance Forward	-	Other Credits	Total Available	Expenditures		sed <u>Unexpended</u>	Carried Forward
GENERAL GOVERNMENT	\$ 26,312.	\$ 3,578.	\$ 29,890.	\$ 29,340.		\$ 550.	
PUBLIC SAFETY AND SERVICES	39,375.	17,793.	57,168.	54,500.		1,538.	\$1,130.
MIGMAY DEPARTMENT	105,000.	22,227.	127,227.	128,796.	\$1,569.	. ••	
FIXED EXPENSES AND OPERATIONS	93,600.	24,178.	117,778.	93,655.		24,123.	
TOWN ORGANIZATIONS AND COM-			***		Maria .		
MITTEES	12,691.	318.	13,009.	12,961.		48.	
EDUCATION	422,719.	120.	422,839.	422,839.			
DEST SERVICE	2,500.		2,500.	2,500.			
TOTAL	\$702,197	\$68.214.	\$770.411.	\$744.591.	\$1.569.	\$26.259.	\$1,130.

Schedule 3

# TOWN OF NORTH YARMOUTH, MAINE STATEMENT OF GENERAL FUND CASH RECEIPTS AND DISBURSEMENTS YEAR ENDED DECEMBER 31, 1983

## ACTIVITY

CASH BALANCE - JANUARY 1, 1983		\$ 78 <b>,</b> 557.
RECEIPTS AND OTHER DEBITS		1,469,433.
TOTAL AVAILABLE		
DISBURSEMENTS AND OTHER CREDITS		\$1,547,990.
CASH BALANCE - DECEMBER 31, 1983		1,455,071.
, =135		<u>\$ 92,919.</u>
RECONCILIATION		
BALANCE - DECEMBER 31, 1983:		
Canal National Bank - per Bank Statement Add: Deposits in Transit	*	\$ 71,760. 7,665.
Less: Outstanding Checks		\$ 79,425. 16,122.
Checking Account Invested Cash Cash on Hand		\$ 63,303. 29,466.
BALANCE - DECEMBER 31, 1983		150.
		<u>\$ 92,919.</u>

Schedule 2

# TOWN OF NORTH YARMOUTH, MAINE VALUATION, ASSESSMENT AND COLLECTION OF TAXES YEAR ENDED DECEMBER 31, 1983 VALUATION AND ASSESSMENT

Real Property Personal Property		and the second		1,484,348.
Tax Rate per Thousand	in the second of the			17.15 17.15
TAX COMMITMENT			<u>\$</u>	
	The State of the S		gir area	
	APPROPRIATIONS	医抗性性 医皮肤	11.5	ar pitt
		First Burney		
Municipal Functions			\$	190,740.
CHOOL Administrative Dietrict	No. 51			422,719.
County Tax	and the second second			22,474. 24,364.
Overlay		, in the substitution of	Ś	660,297.
Less: Estimated Revenues			<u> </u>	142,811.
TAX COMMITMENT			\$	517,486.
	TAXES 1983			
Original Commitment			\$	517,486.
Supplemental Commitment			\$	517,486.
Less: Collections in Current and Adjustments)	Year (Net of Refur	\$4/3,483.	•	
Abatements Discounts		183. 4,234.		477,902.
TAXES RECEIVABLE - DECEMBER 31,			\$	39,584.

## Transport INDEX Types and

Administrative Assistant, Report of	. 8
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The second secon	24

The second of th

# MUNICIPAL TELEPHONE DIRECTORY

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

**PLEASE** 

**DON'T** 

**DRINK** 

&

**DRIVE** 

# 1984 TOWN MEETING

# **ELECTIONS**

FRIDAY — MARCH 9, 1984 8 A.M. - 8 P.M. MUNICIPAL BUILDING FIRE DEPARTMENT MEETING ROOM

**TOWN MEETING** 

SATURDAY — MARCH 10, 1984 9:00 A.M. WESCUSTOGO GRANGE HALL

# PLEASE RETURN THIS FORM TO THE BOARD OF ASSESSORS BY APRIL 1st.

# LIST OF TAXABLE PROPERTY

(not	t exempt from taxation and	filed pursuant to M.R.S.A. Ti	tle 36, Sec. 706.
To t	the Assessors of the Munici	pality of North Yarmouth, Mai	ne:
1. a	I am a legal resident ofa. If exemption is claimed	has app;ication been filed?	YES NO
2.	REAL ESTATE: List briefly	each separate parcel subject is filed, and located in the	to taxation on April 1
	Location	Buildings(type)	Land Area
	A. B. C.		
		onal space is required, attac	h extra sheets)
		listed been constructed or al  If so, identify buin or alteration.	
	which it may be put? YES_	y enforceable restrictions wh NO he nature of the restriction:	ich limit the use to
	Zoning Ordinance( ) Other (please describ	Subdivision Restrictions( ) e)	Contractual Provisions (
3.	PERSONAL PROPERTY: List n subject to taxation on Apr	umber and value of items owne il 1st:	d or in possession and <u>VALUE</u>
		ment	
		Year	Value \$
		rsMakeYear	
		resStore\$	
	T T	compliance with MRSA, Title 3 belief as of April 1 of the c	
that natu and	t any of them may require mure, situation and value of	s may require me to make oath e to answer in writing all pr any property liable to be ta to answer such further inquir ty Commissioners.	oper inquiries so to the xed in the State of Maine;
••••	DATE	SIGNATURE OF TAXPAYER	•••••