

12-31-1986

# North Yarmouth, Maine Annual Report 1986

North Yarmouth (Me.). Board of Selectmen

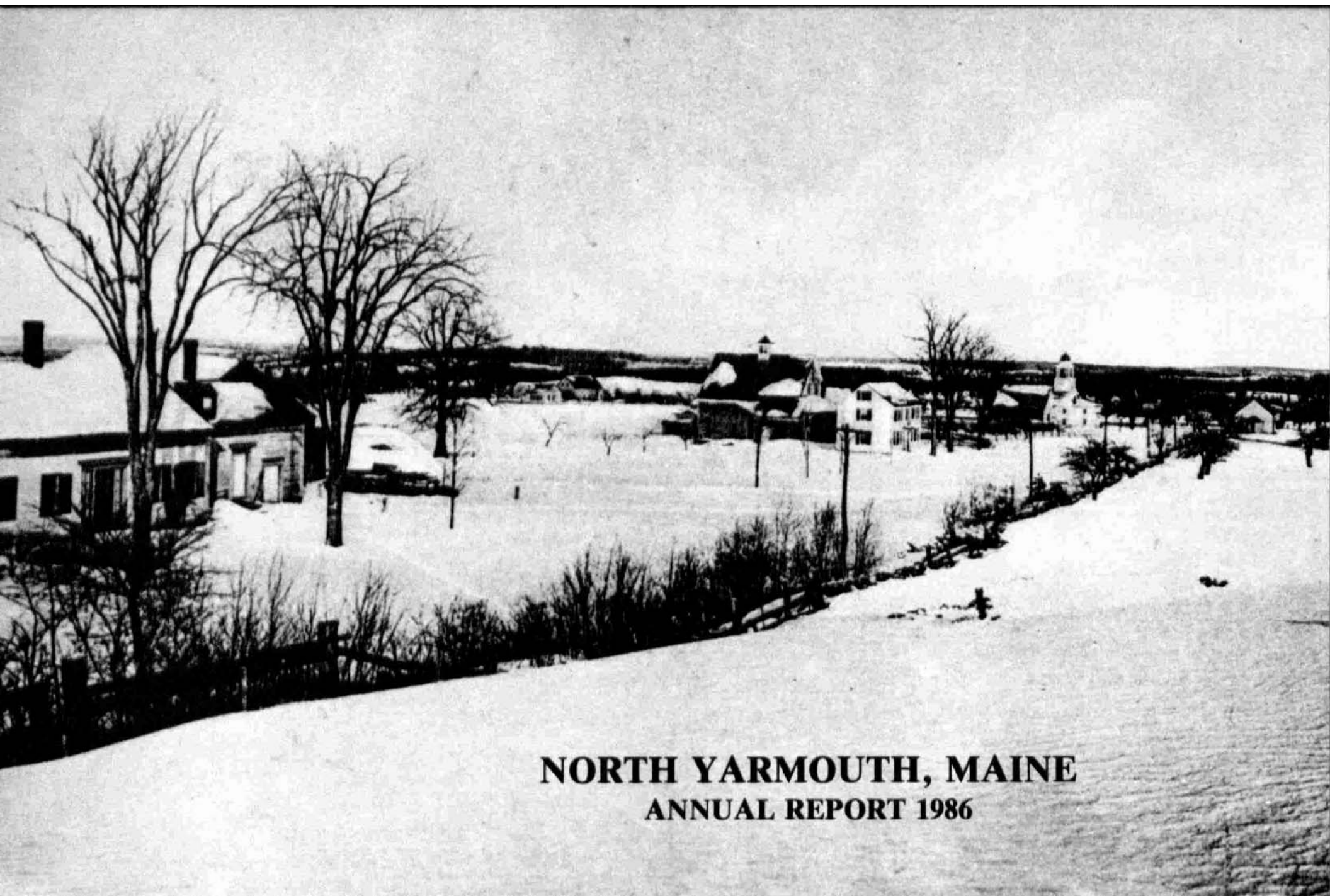
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**NORTH YARMOUTH, MAINE**  
**ANNUAL REPORT 1986**

**Cover Photo—This scene is looking down Rt. 115 toward the Congregational Church. House on extreme left is now Ruth Strattard's, other buildings were the Small farm, now Buchholz'. Bradbury Mountain is at extreme left of the photo. (1910)**

**ANNUAL REPORT**

**of the**

**TOWN**

**of**

**NORTH YARMOUTH**

**MAINE**

**Year Ending December 31, 1986**

**Seavey Printers Inc., Portland, Maine**

## **DEDICATION**

When dedicating an Annual Report, it is only fitting that the Town reflect on the past year's events and find a moment in time that immediately made us stop and gather our breath, review the past and envision the future. In doing this, two events immediately come to the forefront: loss and hope.

Two public servants were taken from us in 1986.

**CHESTER F. BLACKSTONE**

**Feb. 3, 1920—Feb. 24, 1986**

**Dedicated many years to the North Yarmouth Fire Department**

**Served as Fire Chief from 1963 to 1979**

**Member-North Yarmouth Cemetery Commission**

**OSCAR R. GAGNON**

**Oct. 27, 1909—April 1, 1986**

**Member-North Yarmouth Cemetery Commission**

We also look to the future: The past year has given us the Birthday Celebration for the Statue of Liberty. Many North Yarmouth residents can remember seeing the Lady for the first time, a sight they have expressed will always be part of their life. At the same time, the Country was preparing for the 1987 celebration of the 200th Birthday of the United States Constitution. But it is the Statue of Liberty that brought home the importance of Freedom and many of the other privileges that we enjoy as Americans.

A long way from North Yarmouth, Maine—but closer than you can imagine to many who live here.

**ELECTED OFFICIALS AND REPRESENTATIVES**

**BOARD OF SELECTMEN:** WILLIAM JONES, 1987  
 ROSALYN BASTON, 1988  
 LINCOLN MERRILL, JR.,  
 Chrmn., 1989

**BOARD OF ASSESSORS:** E. C. "TED" WOLCOTT,  
 Chrmn., 1987  
 THOMAS GOLDING, 1988  
 GEORGE WARCHOL, 1989

**MODERATOR:** DONALD SMITH

**BUDGET COMMITTEE:** CLAIRE ADAMS, Chrmn., 1989  
 JEAN GOFF, 1989  
 NORMAN SMITH, 1989  
 CHARLES SMALL, SR., 1988  
 MILDRED THIBOUTOT, 1988  
 MICHAEL BABIN, 1988  
 SANDRA BOYNTON, 1987  
 KATHY WHITTIER, 1987  
 KENT HILTON, II, 1987

**CEMETERY COMMISSION:** CLAYTON BARTER, 1991  
 RICHARD BASTON, Sec., 1990  
 OSCAR GAGNON, 1989 (Deceased)  
 MAURICE HAYES (Appt.)  
 FOREST DOUGHTY, Chrmn., 1988  
 CHESTER BLACKSTONE, 1987  
 (Deceased)  
 DAVID HYDE (Appt.)

**S.A.D. #51 DIRECTORS:** WILLIAM E. PRIEST, 1989  
 SALLY BEAN, 1987  
 ANN T. SEITZ, 1988

**WATER DISTRICT TRUSTEES:** JOHN F. GAMAGE, 1987  
 BENJAMIN C. GROVER, 1988  
 NORMAN L. SMITH, 1989

**APPOINTED TOWN OFFICIALS**

**ADMINISTRATIVE ASSISTANT:** SCOTT SEAVER



**SHELLFISH CONSERVATION COMMISSION**

ALBERT TITUS, 1989  
EARL EDWARDS, 1987

JOHN WOODCOCK, 1988  
ARTHUR WOODCOCK, Alt.

**Representative to Cumberland**

JOHN WOODCOCK

**RECREATION ADVISORY COMMITTEE**

BRUCE HAMLIN

SCOTT DECKER

SALLY BEAN

**SCHOOL FUND TRUSTEES**

EARL EDWARDS, Chmn.  
MAURICE HAYES  
KENNETH ALLEN  
NELSON SMITH

RICHARD LOWELL  
NORMAN SMITH  
RICHARD BASTON  
WARREN BARTER

JOEL FULLER

**MEMORIAL PARK COMMISSION**

SCOTT SEAVER  
WILLIAM JONES

LINCOLN MERRILL, JR.  
ROSALYN BASTON

**CABLE TV COMMISSION**

CARL T. TIEDEMANN

ROBERT KEMPTON

SCOTT KERR

**NORTH YARMOUTH HISTORICAL SOCIETY**

URSULA BAIER, Pres.  
DURA BRADFORD, 1st Vice Pres.  
DAYLE MOULTON, Sec.  
ROSALYN BASTON  
ANN SEITZ

JOY MALLOY, Treas.  
PEGGY JENSEN, 2nd Vice Pres.  
DONNA WARCHOL  
ANNE TARBOX  
SUZANNE QUIRK

NELLIE LEIGHTON, Corr. Sec. & Honorary Trustee  
SHIRLEY FOUNTAIN, Honorary Trustee



**TRICENTENNIAL FUND COMMITTEE**

REID HAYWARD  
DONALD SMITH  
BRUCE HAMLIN

M. SANDRA GROVER  
WILLIAM DEXTER  
JOHN REED, JR.

**CONSERVATION COMMISSION**

JEFFREY SHOREY  
PETER MILLIKEN  
ROSEMARY FECTEAU  
JAMES ESPY

ADRIAN MARDEN  
LEWIS HOLMAN  
MARY FARRIN (resigned)  
DAVID KENNEDY

**SUPERINTENDENT OF SCHOOLS S.A.D. #51**

MORTON E. HAMLIN  
829-5557

**STATE REPRESENTATIVE**

JUDY FOSS

Yarmouth, Maine 04096

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

**STATE SENATOR**

ROBERT G. DILLENBACK

197 Tuttle Road

Cumberland, Maine 04021

Home Telephone: 829-5572

Senate: 289-1505

Toll Free 1-800-423-6900

**1986 REPORT OF THE BOARD OF SELECTMEN**

1986 has proven to be among the busiest that the Municipal Office has ever seen. There has been a constant feedback from you, the taxpayers and public, on items which the Selectmen deal with, and for that we are extremely grateful. We can all remember back not so long ago when there was a great lack of interest in town affairs. This appears to have changed in the recent past.

The following is an outline of the major items which the Board addressed in 1986. 1987 has started and we are looking forward to another busy year.

Early in 1986 the Board appointed Mr. Bruce Hazelton to serve as North Yarmouth liaison to the Prince Memorial Library building committee. While our \$3,000-\$4,000 contribution in support of the library is dwarfed by the expansion costs, the Cumberland Town Council and the Library staff felt that one member of this committee should be from North Yarmouth, in an advisory capacity. Mr. Hazelton has served well throughout the process, and we commend him for his dedication and interest.

Early in 1986 it became apparent that the lengthy court case involving the Gillespie Septic Disposal Site could be settled out of court. On the grounds that it was the Town's desire to have the site closed and that the monetary damages being sought by the Town were secondary, the case was settled and the site closed permanently.

1986 Town Meeting approved the purchase of a computer for use in the Town Office. A committee made up of Scott Seaver, Scott Kerr, Neil Jensen and John Adams researched the possible uses and put out specifications that would take the Town well into the future as far as computer needs. We thank that committee for a job well done, as the installation of the system was completed in early summer and in use for the issuance of tax bills. It has proven to be a much needed piece of equipment in today's world.

Regional Waste Systems continues to play a part in the future of our Town. The proposed incineration plant is now under construction and there will be many decisions to be made in the next 14-16 months. We must decide how to get trash from your house to the plant, and it will be no easy task. A study done in 1986 that was pursued jointly by 6 Towns has shown that the most cost effective way of transporting is by curb-side pickup. This is enjoyed by a large part of our community already on a private basis, but a

Town wide program will need developing in order to guarantee our waste will arrive in an orderly fashion. There will be much more discussion and obviously special hearings and Town Meetings on this subject in the near future.

Spring saw the arrival of the new Pierce Fire Truck. It was put into operation early in the summer and has proven to be a valuable piece of fire-fighting equipment. The disposition of the old truck is still up in the air, but should be decided within the next few weeks.

In 1986 the Town entered an agreement with John O'Donnell Associates of Auburn to take over the bulk of the assessing work dealing with new valuations. The funds approved for this function were not fully expended, as the work will be done in early 1987 to prepare for the issuance of the 1987 tax bills. The O'Donnell people will be visible in Town shortly and we ask for your cooperation to insure that this is done in an orderly fashion.

After several years of talking about it, the Town finally purchased street signs for every road in town. After a few weeks of expected vandalism, things settled down and the signs are a welcome addition to our countryside.

In response to the Annual Meeting Vote in 1986 which established a 250' building setback from the Royal River and Chandler Brook, the Planning Board and the Conservation Commission were directed to conduct research and study the implications and the residents' feelings as to the approved setback. A town wide survey was conducted by the Conservation Commission and the results analyzed by the Planning Board.

A long range planning committee was formed to supply the requested report for the Highway Department. This group is still meeting and the results of their efforts will be presented at Town Meeting. It is becoming increasingly apparent that the Town requires increased services from the Highway Department than in the past. Delivering those services in the most cost effective way has been a prime concern to this committee and the study is bound to recommend some changes in policy and operation.

The Board of Selectmen would like to take this opportunity to thank the Administrative Assistant, all town boards and committees and especially the Planning Board who this year has had its most intense, complicated and time consuming year in recent memory. Also, thanks to all town employees for another year of service and dedication. We would like to especially thank the family of Chester Blackstone for allowing him to have served the

Town for the number of years that he did. His death in early 1986 left a void in his family, but it also left a void in the Town of North Yarmouth. He is remembered as a friend, a Fire Chief and a dedicated public servant.

As we look ahead to the year 1987, we encourage all residents to vote on March 13th and to attend Town Meeting on March 14th. It is the last stronghold of traditional New England and a true exercise in democracy. Come early, have lunch and participate!!!

Respectfully submitted,  
LINCOLN J. MERRILL, JR.,  
Chairman  
ROSALYN I. BASTON  
WILLIAM H. JONES  
North Yarmouth Board of  
Selectmen

### **REPORT OF THE ADMINISTRATIVE ASSISTANT**

"Every year for the past three years I have started my report by telling you that it has been a very busy year or that it had been a year of growth for the Town." This is a quote from my report of last year. It only seems appropriate to start this annual report where that statement leaves off. The activities that last year's report centered on continue to be the major time consuming activities this year.

Planning Board agendas, Appeals Board meetings, Selectmen's Meeting agendas and the activities of several other boards and committees continue to become more complex and burdensome for those who dedicate their time to them. I would like to start my comments, rather than finish them, with praise for all of these Boards and Committees. It is not an easy job for these folks who work other jobs and have families and interests to put them aside for several evenings a month to serve the Town.

In 1986 the number of hours that the Office was available to you increased. The number of services has also increased as the State allows the Town to become its agent for more activities and permits. We have continued to expand the services offered because we feel that it is a convenience to the public that should be offered in their own Town.

I continue to serve as the representative from North Yarmouth, Gray and Pownal to the Regional Waste Systems, Inc. Board of Directors. This is a

position that I truly enjoy, not only because I have learned so much, but because this is an activity that will have a direct bearing on the manner in which refuse is disposed of and the costs that are directly related to it. There are many decisions yet to be made at the local level, and it will be a challenging year dealing with them.

Before beginning the reports of the other positions that come under my heading, I would like to remind all citizens that if the Town Office can be of any help to you, answer any questions or help to solve any problems, do not hesitate to call. If we can not readily answer your concern, we'll get back to you.

### **Town Clerk's Report—1986**

The following vital statistics were recorded:

**BIRTHS—24**

**DEATHS—11**

**MARRIAGES—17**

The following Fish and Wildlife Licenses were issued:

**Pheasant Stamps—4**

**Duck Stamps—14**

**Servicemen's—5**

**Junior Hunting—18**

**Combination Hunting & Fishing—142**

**Hunting—153**

**Fishing—189**

**Archery—5**

**Muzzleloading—5**

**Salmon—6**

The following Dog Licenses were issued:

**Dog Licenses—399**

**Kennels—4**

### **Treasurer's Activities**

Following a good year in 1985, 1986 was not as productive for the investment of idle funds. However waiting until the very last minute to borrow funds helped to defray the cost of interest for our Tax Anticipation Loan of \$324,000. This loan and all interest was repaid when due on December 30, 1986. An increased ending balance in the General Fund will allow us to

again wait until about the 1st of March before requiring additional funds. Continued fluctuation in these banking and financial rules make the argument stronger for the need to look at our practice of offering discounts and giving nearly six months over which the real estate taxes may be paid.

In closing, I would like to again thank the Board of Selectmen for realizing that North Yarmouth is indeed part of an overall region. The correspondence and dialogue that is a part of meeting with local officials from other towns is valuable in staying on top of the changing procedures and projects that continue day to day. We continue to stay involved in programs through the Maine Municipal Association and the Council of Governments. Both forums are an important part of the knowledge that must be gained to run an efficient local government.

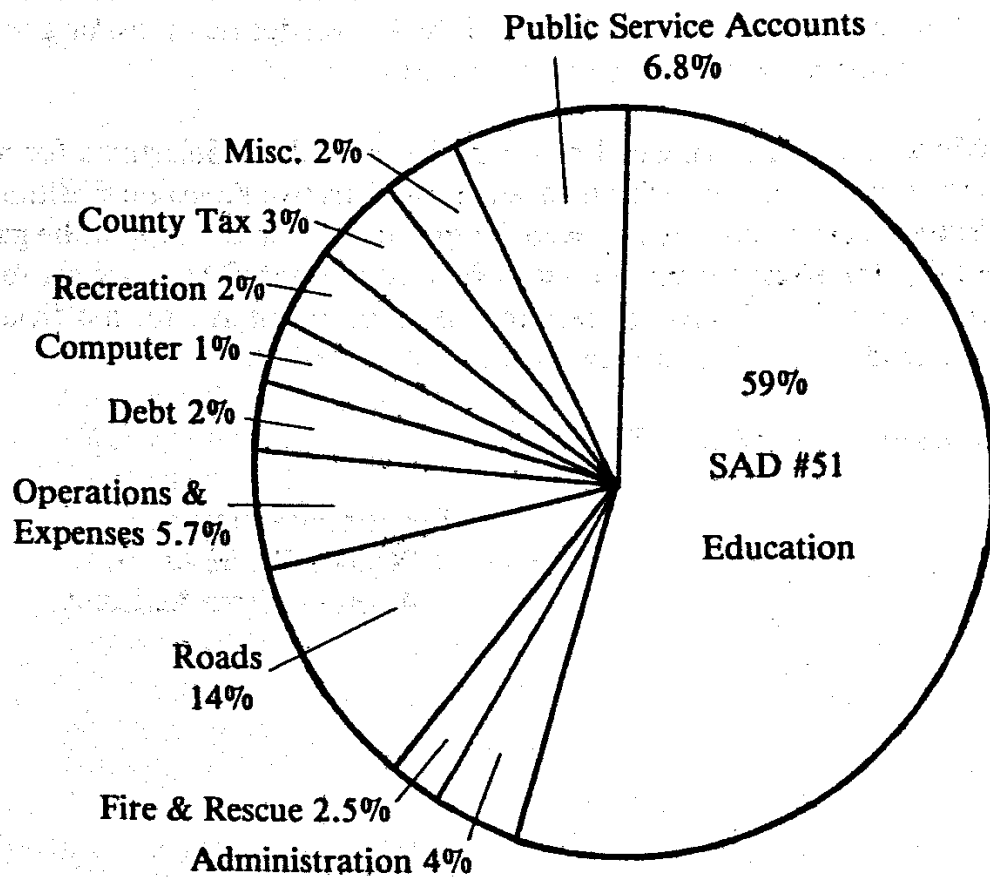
My special thanks to Bill Jones, who has served as a Selectman for nearly seven years. In the transition to an Administrative Assistant position, his help and support have been taken for granted. From the support he gave in selecting me when the position was first established to the support that he continues to give, I have appreciated his involvement as a town official and as a friend.

Looking forward to 1987.

Respectfully submitted,  
**SCOTT W. SEAVER**  
Administrative Assistant

**HOW YOUR 1986**

**TAX DOLLAR**



**WAS SPENT**

**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 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 13th day of March, AD 1987 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 14th day of March AD 1987 at 9:00 o'clock in the morning, there and then to act on Articles numbered 3 through 24, 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.

Art. 3: Shall the **North Yarmouth Zoning Ordinance** be amended by deleting the existing **Section IV D 6** and adding a new **Section IV D 6** as shown in Exhibit A?

Art. 4: Shall the **Town of North Yarmouth Planning Board Standards for Reviewing Land Subdivisions** be amended by deleting the existing **Article 4.1.4(A)** and adding a new **Article 4.1.4(A)** as shown in Exhibit B?

Art. 5: Shall the **North Yarmouth Zoning Ordinance** be amended by amending **Section VII D 2** by adding thereto a new paragraph as shown in Exhibit C?

Art. 6: Shall the **North Yarmouth Zoning Ordinance** be amended by amending **Section VII E (2)** by deleting the last line and adding in place of same a new paragraph as shown in Exhibit D?

Art. 7: To bring up for discussion growing public pressure on the Selectmen to offer for enactment an ordinance which would prohibit the use of rifles for hunting in the Town of North Yarmouth.



Art. 8: To set compensation for Town Administration and see what sum, if any, the Town will vote to raise and appropriate for same.

### I. ADMINISTRATION

	1986 Gross Budget	1986 Antic. Revenue	Budget 1986 Net	Gross 1987	Antic. Revenue	1987 Net
Administration						
Admin. Assistant	19,026	5,000	14,026	25,000	6,500	18,500
Clerk/Sec.	12,170		12,170	12,500		12,500
Selectmen (3 @ 600)	1,800		1,800	1,800		1,800
Chairman	100		100	100		100
Assessors	3,000		3,000	1,500		1,500
Assessors Agent	6,700		6,700	7,000		7,000
Dog Warden	100		100	100		100
Health Officer	100		100	100		100
Fire Chief	700		700	750		750
Moderator	45		45	45		45
C. D. Director	55		55	75		75
Admin. Expense	2,000		2,000	2,000		2,000
	45,796	5,000	40,796	50,970	6,500	44,470

**Budget Committee Recommends: Appropriation of \$50,970—Raise \$44,470**

### II. PUBLIC SAFETY/SERVICE ACCOUNTS

#### Fire and Rescue

Art. 9: 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.

	1986 Gross Budget	1986 Antic. Revenue	Budget 1986 Net	Gross 1987	Antic. Revenue	1987 Net
Fire & Rescue Dept.	23,750		23,750	40,600		40,600

**Budget Committee Recommends: Appropriating and Raising \$40,600**

#### Public Service Accounts

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

	1986 Gross Budget	1986 Antic. Revenue	Budget 1986 Net	Gross 1987	Antic. Revenue	1987 Net
General Assistance	4,000		4,000	4,000		4,000
Dump and Septic	35,000	16,500	18,500	40,000	19,000	21,000

Town of North Yarmouth

Cemeteries	100		100	100		100
Dog Expense	900	600	300	900	600	300
Civil Defense	100		100	100		100
Community Health	700		700	700		700
Regional Transportation	400		400	375		375
WCBB TV-10	200		200	150		150
So. Me. Senior Cit.	400		400	400		400
PROP	1,994		1,994	2,094		2,094
Cumb. Cty. Cocaine TF	0		0	500		500
	43,794	17,100	26,694	49,319	19,600	29,719

**Budget Committee Recommends: Appropriation of \$49,319 and Raising \$29,719**

Art. 11: To hear and act, if necessary, upon the Annual Report of the North Yarmouth Water District Trustees.

Art. 12: To hear and act, if necessary, upon the Annual Report of the School Fund Trustees.

Art. 13: To hear and act, if necessary, upon the Annual Report of the North Yarmouth Cemetery Commission.

**III. HIGHWAY DEPARTMENT**

Art. 14: To hear and act, if necessary, upon the report of the Selectmen and the Highway Study Committee, as was directed at the 1986 Annual Town Meeting.

Art. 15: 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.

	1986	1987
	Approp.	Request
	\$ 5,000	\$10,000

**Budget Committee Recommends: Appropriation of \$10,000**

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

1986	1986	1986	1987	1987	1987
Approp.	Revenue	Raised	Approp.	Antic. Revenue	Net Request
\$165,000	\$24,000	\$141,000	\$170,000	\$15,000	\$155,000

**Budget Committee Recommends: Appropriation of \$170,000 and Raising \$155,000**

#### IV. FIXED EXPENSES AND OPERATIONS

Art. 17: To see what sum, if any, the Town will vote to raise and appropriate for fixed expenses and operations, or take any action thereon.

	1986 Gross Budget	1986 Antic. Revenue	Gross 1987	Antic. Revenue	1987 Net
Fixed Expenses					
Hydrant Rental	8,040		8,144		8,144
Interest	16,000	16,000	16,000	16,000	0
Insurance	9,000		15,000		15,000
Legal Services	7,000		10,000		10,000
Emp. Expense	13,000		18,850		18,850
Annual Audit	4,500		4,500		4,500
Elections	900		1,000		1,000
Transfers	350		350		350
Utilities	6,360		6,100		6,100
Municipal Building	1,000		1,500		1,500
Supplies	4,000	500	4,900	1,400	3,500
Contingencies	1,000		1,000		1,000
	71,150	16,500	87,344	17,400	69,944

**Budget Committee Recommends: Appropriation of \$87,344 and Raising \$69,944.**

#### V. TOWN ORGANIZATIONS

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

	1986 Gross Budget	1986 Antic. Revenue	Gross 1987	Antic. Revenue	1987 Net
Organizations					
Park Association	300		300		300
Conservation Commission	300		300		300
Shellfish Conservation	500		750		750
Planning Board	500		1,500		1,500
	1,600		2,850	0	2,850

**Budget Committee Recommends: Appropriation of \$2,850.**

Art. 19: To see what sum, if any, the Town will vote to raise and appropriate in support of the Cumberland Recreation Program, or take any action thereon.

1986 Approp.	1987 Request
\$15,000	\$15,000

**Budget Committee Recommends: \$15,000**

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

	<b>1986</b>	<b>1987</b>
	<b>Approp.</b>	<b>Request</b>
	<b>\$3,000</b>	<b>\$4,000</b>

**Budget Committee Recommends: \$4,000**

Art. 21: To see what sum, if any, the Town will vote to raise and appropriate in support of the following miscellaneous accounts, or take any action thereon.

	<b>1986</b>	<b>1986</b>	<b>Budget</b>	<b>Gross</b>	<b>Antic.</b>	<b>1987</b>
	<b>Gross</b>	<b>Antic.</b>	<b>1986</b>	<b>1987</b>	<b>Revenue</b>	<b>Net</b>
<b>Misc. Accounts</b>	<b>Budget</b>	<b>Revenue</b>	<b>Net</b>			
MMA	1,195		1,195	1,350		1,350
CPCOG	2,800		2,800	1,900		1,900
Pine Blister Control	500		500	500		500
Parcel Maps	425		425	0		0
	<u>4,920</u>		<u>4,920</u>	<u>3,750</u>	<u>0</u>	<u>3,750</u>

**Budget Committee Recommends: \$3,750.**

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 Account, and how such sum shall be applied against the financial affairs of the Town, or take any action thereon.

Art. 24: To see if the Town will vote to discount taxes, or take any action thereon.

Art. 25: To see if the Town will vote to charge interest on unpaid 1987 taxes at a rate of 11% per annum, and to set a date for said taxes to be due, or take any action thereon.

Given unto our hands this 12th day of February, 1987, at North Yarmouth, Maine.

LINCOLN J. MERRILL, JR.  
ROSALYN I. BASTON  
WILLIAM H. JONES  
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 13th, 1987 and from 9:00 a.m. until close of meeting on Saturday, March 14th, 1987.

SCOTT W. SEAVER  
Registrar

# **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 PLANNING BOARD

Most of the Planning Board's efforts in 1986 were devoted to five major subdivisions, a substantial gravel extraction permit, an application for a commercial development in the Village Center, and the application of the Yarmouth Water District to open a new well.

Concerning the major subdivisions, Scottish Moor, developed by Steve Gordon, was approved for 7 lots off Baston Road. Fox Hollow, developed by Gary Cole, was approved for 5 lots all fronting on Mountfort Road. Equestrian Estates, developed by Henry Buchholz, was approved for 14 lots and a duplex off Route 115 near Route 231. Wescustogo Hill Acres, developed by Margaret Anderson, was approved for 4 lots on the Sligo Road Extension. The Hawthorne Road Subdivision, developed by Ford Reiche and Craig Jones, was approved for 9 lots off Mountfort Road.

These five major subdivisions create 39 new residential building lots within the Town plus the conversion of an existing farm house to a duplex. Pursuant to our growth cap, the number of available residential building permits for 1986 was 37. 36 building permits were actually issued. The number of available new residential building permits for 1987 is 38. If all of the major subdivisions approved in 1986 were to obtain the maximum number of residential building permits available to them in 1987, they would utilize 22 building permits.

The remaining residential building permits will probably be absorbed by new homes on non-subdivided lots as well as the backlog of subdivided lots approved prior to 1986 but not yet built upon. There are approximately 20 such lots.

According to the Council of Governments, North Yarmouth experienced one of the highest rates of growth in Cumberland County for the period 1980 to 1986. Through our growth cap, we have controlled the rate of growth to a steady 5% increase. At this rate, the Town will double in population every 14 years.

In other business, Dick and Judy Maddox applied for a major gravel extraction permit which was issued. They had a ridge of gravel on the rear of their property which did not require extraction below the prevailing grade.

The Yarmouth Water District has proposed opening a new well near the Town Forest on Route 115 to lessen the amount of pumping currently oc-

curing at the Yarmouth Water District's two existing wells off Baston Road. The matter is currently before the Planning Board but may be subject to final determination prior to Town Meeting.

Bill Dexter has applied to construct a gas station, convenience store, office space and an apartment on the Whittier property just south of the Town Office. The matter has evoked considerable public interest and is currently before the Planning Board.

1986 was the first year during which major subdividers were required to appear before the North Yarmouth Conservation Commission for review and comment. Many of the comments made by the Conservation Commission were helpful to the Planning Board and played a role in decisions made by the Planning Board.

The Planning Board wishes to thank all of the residents of North Yarmouth who appeared at our meetings to voice their opinions. The applications before the Planning Board have an immediate and direct effect on the evolution and character of our Town. The opinions voiced at our meetings frequently help persuade developers to modify their proposals so that their developments will cause gradual and harmonious growth rather than abrupt and disruptive growth. We hope this trend continues in the future.

I also want to thank the members of the Planning Board for their continued dedication. They consistently attended long and often controversial meetings extending late into the night. It is their effort and unbiased sincerity that will keep North Yarmouth a pleasant, rural community for many years into the future.

Respectfully submitted,

PETER RYSMAN, Chairman

FORD REICHE, Sec.

BRUCE HAMLIN

JAMES ATWELL

FULTON BROWN

S. VON DAY, Alt.

ROBERT ANDERSON, JR., Alt.

### **REPORT OF THE ROAD COMMISSIONER**

1986 afforded yet another uncharacteristic Maine winter. While plowing was less than one would expect, ice storms nearly made up for the difference. Paving was a major expense in 1986 as the price that was offered



through the Council of Governments bidding was less than had been anticipated, and the Town received more for its dollar than in past years. A finish surface was put on West Pownal Road and shimming and a 1" overlay was placed on Haskell Road, Baston Road, the paved portion of Sweetser Road and North Road from the upper railroad tracks to Memorial Highway.

Mountfort Road and Mill Road will be projects for 1987 while paving will be at a minimum. It is felt that these two roads are now getting heavier use and must be brought up to a better standard. Sections of Mountfort Road still need quite a bit of work and it is planned to start work on several hundred feet of Mill Road.

As you will be able to tell as this report is made, 1987 will be remembered as a winter like they used to be. I would like to thank all who have helped on road work in the past year and the citizens for their support and cooperation.

Respectfully submitted,  
**CLAYTON BARTER**  
Road Commissioner

### **REPORT OF THE NORTH YARMOUTH FIRE DEPARTMENT**

The North Yarmouth Fire Department answered 62 calls in 1986, which is about the same as last year.

We urge you to continue to have your chimneys cleaned and checked.

Fire permits are required year round and are issued by the Town Fire Warden Richard Baston (829-3789) or Deputy Warden Richard Lowell (829-3273).

In 1987 we plan to complete our communication system to our Dispatch Center in Yarmouth. In 1986 a new base station was installed in the Fire House. This year we plan to replace the telephone line that is the link between our base station and the dispatch center with a radio link. This piece of equipment will pay for itself in 5 years.

Respectfully submitted,  
**RICHARD BASTON**  
Fire Chief

The Rescue Unit has 13 members at various levels of training:

- 4 EMT Airway
- 1 EMT
- 1 Licensed Ambulance Attendant
- 7 Driver Helpers

This year the Rescue added one new member, while one member moved up to the Airway level and two more have enrolled in an EMT program.

The squad has been able to upgrade our communications equipment and protective gear due to generous support from the community. A sincere thank-you from the squad to those who have helped. We would like to welcome anyone interested to attend a meeting (2nd and 4th Thursdays) or contact a rescue member.

The Rescue Volunteers appreciate the continued support of the citizens of North Yarmouth and want to remind you that this is your Rescue Unit to be called upon whenever you have a need. There is **NO CHARGE** for this service.

Respectfully submitted,  
NELSON SMITH  
Assistant Chief, Rescue

### **1986 REPORT OF THE NORTH YARMOUTH HISTORICAL SOCIETY**

This year our programs have again been held on the fourth Monday of most months in the "Old Town House" on Route 9. The upkeep and use of this historic building continues to be the main focus of our attention. Meetings are cozy and informal and we have had some excellent programs. The annual Cider Pressing in the Fall and the Family Christmas Party are becoming a popular tradition for young and old alike.

During the summer we had a memorable morning with ten of the older residents of North Yarmouth, who reminisced about their early schooldays in the one-roomed schools they attended in this town between 1902 and 1914. (There were four such school houses throughout the town at that time; High School attendance was at Greely, N.Y.A. and Deering High school.) This information was all captured on tape and added to our other oral history records. We hope to continue with worthwhile projects like this.

A trip to one of the old quarries on Royal Road, the scene of North Yarmouth's once important granite industry, fit right in with what Jean Chadbourne's class was studying at Memorial School last Fall. The kids carried many of the heavy old hand tools used for working the granite and had a

chance to see these in action as Marion and Norm Reed demonstrated how the rock was split by hand from the ledge, using a 5 lb. hammer and iron drill to form a series of holes. On the way home we spotted examples of the widespread use of granite. Several different uses can be seen at the Town House where Norm Reed has re-erected some fenceposts, a granite step, and a fine old horse-hitching post that was in use for many years (as photos show) - long hidden under the grass.

The Town House has had a much needed complete overhaul of its electrical wiring - and it is now very efficient as well as safe. This is our major expense this year.

For certain programs we can opt to return to the use of kerosene lamps similar to those used before electricity was installed there. Work is still in progress in the kitchen: in this simple early 1900's kitchen, cooking is now done with a woodstove, an icebox with iceblocks provides cooling, the iron sink has no running water. It is the eve before the advent of the electrical appliance, stainless steel and formica so universal today; with oilcloth covered shelves and tables, cooking was done with iron, enamel and tin utensils. Such a kitchen could teach today's children a lot in a time when most food appears to originate on the supermarket shelf.

We welcome objects suitable for such use and thank the people who have given us things and helped this year. Al Titus, in particular, has spent many hours making repairs and improvements. The firewood supply has been helped by George Libby, Jr. of our local Scout Troop and the grounds mowed by George and Donna Warchol.

Many genealogical inquiries continue to be answered by Nellie Leighton. The publishers of N.Y. Vital Records have now reprinted most of her corrections but she cautions that these should still be checked against the brown notebooks at the Town Hall.

Four early views of North Yarmouth, printed as Post Cards in 1910, have been reprinted by the Historical Society and are available for sale.

We would welcome anyone who would like to attend our meetings, contribute some time to the Town House projects, or help with the care of the Town Records which continue to require much interesting but time consuming work in order to preserve them for future generations to enjoy.

Respectfully submitted,  
URSULA BAIER  
President

## REPORT OF THE CONSERVATION COMMISSION

1986 has been a most active year for your Conservation Commission. Monthly meetings are held at the Town Office on the 3rd Monday of each month. The public is always invited and your input is essential for the continuing work of the Conservation Commission.

Activities for the year included continued selective cutting of the Eleanor Hayes Forest. With the assistance of Mr. Cliff Forster, trees marked for removal are cut and yarded with a small tractor, special attention given to not damaging remaining trees and to not damaging the shallow root system that these trees have developed. We believe that when this cutting is completed, a great improvement will be seen in the remaining stand in a very short period of time.

The Commission has also reviewed 2 major subdivisions in 1986. We believe that the reviews were intensive and wish to thank the developers and their agents for their cooperation over the period of time that they were involved in our review. Many of our recommendations were instituted by the planning board in their review.

Also in co-operation with the Planning Board, a survey was conducted which gave all property owners the opportunity to speak out about the future protection or use of the land bordering the Royal River and Chandler Brook. The results of that survey showed that the vast majority of respondents favored further protection of these waterways by continuing the building setback requirements that were enacted at the 1986 Town Meeting. The results also showed that the majority of respondents favored limiting the use of powerboats on the river.

The survey also led to the beginnings of work towards establishing a Conservation Land Trust. Preliminary meetings have been held early in 1987 and much more work will be done as this very important subject is addressed and becomes a reality.

The Conservation Commission would like to thank the Planning Board and the Board of Selectmen for their support and enthusiasm over the past year. Many other people have helped to make this year a very active one. We would like to especially recognize Colin Robinson for his input and Conservation Commission member Jay Espy for his guidance and expertise.

As stated before, the Commission would welcome the public to attend its meetings and help to make 1987 an active and productive year.

Respectfully submitted,  
 North Yarmouth Conservation  
 Commission  
 JEFFREY SHOREY, Co-chairman  
 ROSEMARY FECTEAU,  
 Co-chairman  
 PETER MILLIKEN  
 ADRIAN MARDEN  
 COLIN ROBINSON,  
 Assoc. Member  
 LEWIS HOLMAN  
 DAVID KENNEDY  
 JAY ESPY  
 MARY FARRIN

#### REPORT OF THE WELFARE ADMINISTRATOR

The General Assistance caseload during 1986 totaled thirteen cases, with a dollar expenditure of \$3,301.70.

Case #1	\$ 143.81
Case #2	845.00
Case #3	268.17
Case #4	50.00
Case #5	76.12
Case #6	36.35
Case #7	80.00
Case #8	248.30
Case #9	525.00
Case #10	183.31
Case #11	175.00
Case #12	68.70
Case #13	601.94
	<hr/>
	\$2,930.03

Four thousand dollars was appropriated at our annual town meeting.

Respectfully submitted,  
 SCOTT SEAVER  
 Administrator

**REPORT OF THE BOARD OF ASSESSORS**

The listed valuation of the Town of North Yarmouth, Maine as of April 1, 1986 was as follows:

Land Value	\$ 9,445,669
Buildings	42,951,036
Personal Property	230,503
Veteran's Exemptions	<u>(172,000)</u>
Total Valuation	\$ 52,455,208

The Board of Assessor's wish to thank all residents of North Yarmouth for their co-operation and understanding during all assessing procedures. In 1986 the Annual Meeting established the position of Assessor's Agent, which has been filled by John O'Donnell of Auburn. Mr. O'Donnell will be responsible for assessing all new work that has taken place since April 1, 1986. Mr. O'Donnell is highly qualified for the position and we look forward to working with him in the near future.

The Board of Assessor's is also pleased to note that all assessment records are now computerized, making the task of keeping track of changing values and transfers of ownership much easier. Over a period of time the computer will be utilized more in the assessing work.

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

Respectfully submitted,  
 E. C. "TED" WOLCOTT,  
 Chairman  
 THOMAS GOLDING  
 GEORGE WARCHOL

**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, ON APRIL 1, 1987 FROM 9 A.M. TO 12 NOON, FOR THE PURPOSE OF REVISING THE 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.

### 1986 CEMETERY COMMISSION REPORT

The Cemetery Commission met during the year. Forest Doughty served as Chairman and Clayton Barter as superintendent of the three cemeteries—Walnut Hill, Pine Grove and Bowie.

The Commission was deeply saddened at the death of two of its long time members.

We would like to take this opportunity 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

### NORTH YARMOUTH CEMETERY COMMISSION FINANCIAL REPORT

Combined Perpetual Care Account		
Maine National Bank #31602637		
Balance 12/31/85	\$ 7,103.29	
Interest Earned 1986	487.46	
Sale of Perp. Care Lots	500.00	
Total		\$ 8,090.75
Interest Paid to Town Acct.	(526.48)	
Misc. Deduction (checks)	( 5.44)	
Total Paid Out		(531.92)
Balance 12/31/86		\$ 7,558.83

Perpetual Care Certificates:	
Walnut Hill Cemetery-Matures 4/1/87 #82850 \$13,425.00	
Interest Paid to Town Acct.	\$ 1,483.63
Walnut Hill Cemetery-Matures 10/01/87 #60400916 \$15,200.00	
Interest Paid to Town Acct.	1,718.32
Pine Grove Cemetery-Matures 10/22/88 #100500225 \$3,157.89	<u>301.93</u>
Total Interest Paid to Town	\$ 3,503.93

General Fund Accts.	Walnut Hill Cem.	Pine Grove Cem.
Bal. 12/31/85	\$ 4,683.15	\$ 1,211.07
Int. Earned '86	<u>327.72</u>	<u>75.39</u>
	\$ 5,010.87	\$ 1,286.46

Town Appropriation 1986	\$ 100.00
Due From General Fund 12/31/85	2,585.54
Interest Paid to Town 1986	4,030.41
Sale of Lots and Perp. Care	<u>500.00</u>
	\$ 7,215.95
Treasurer's Warrants Paid 1986	(2,816.91)
Bal. Due from General Fund	4,399.04
Value of Certificates	31,782.89
Balance of Perp. Care Acct.	7,558.83
Balance of General Fund Accts.	<u>6,297.33</u>
Total Asets 12/3186	\$50,038.09

**REPORT OF THE BUILDING INSPECTOR**

The following building permits were issued in 1986:

Herbert Hamel	Barn	Route 9
Scott Olsen	Moving House	Haskell Road
James Espy	House Renovation	Milliken Rd.
Charles Weaver	Storage Building	Conifer Lane
Ron Herrick	House & Garage	Mountfort Rd.
Jeff Shorey	Garage	Sligo Road
James Smith	House & Garage	Mountford Rd.
Steven Dunn	House	North Road
Joel Fuller	Utility Shed	Smithwood Dr.



Hyde Brownell	House, Garage, Barn	Sweetser Rd.
Henning Andren	Move in House	Sligo Road
Tom Dexter	Garage	Walnut Hill Rd.
Ronald Hassey	House	Haskell Road
Jack Hutchins	House	Royal Road
Ronald Berube	House	Haskell Road
Kathy Eaton	Demolition	Route 9
Harley Norrad	Storage Building	Mountfort Road
Deborah Loche	House & Porch	Mountfort Road
Paul True	Move Storage Building	Route 115
Peter Rysman	Pool	New Gloucester Rd.
Margaret Anderson	Strip Loam	Route 9
Camillo Mangino	Breezeway & Garage	Mill Road
Dick Knight	House & Garage	Mountford Road
Peterson/Wood	House & Garage	Milliken Rd.
Phil Bruns	Shop in Garage	Doughty Road
W. Allen Adams	Sheep Shed	North Road
Ted Warner	Barn Floor	Long Hill Road
Vernon Goff	Garage	Route 115
William Fisher	House	Route 115
Ruth Ristich	Apt. & Garage	Sligo Road
Les Roub	Screened Porch	Route 115
Joseph Russell	Barn	Royal Road
John Grogan	Open Deck	Baston Road
Ruth Ristich	House	Sligo Road
Brad Manter	House & Deck	Mountfort Rd.
Jack Gurney	Renovations	Greely Rd.
Donna Curtis	Shed	The Lane
Robert Hazelton	Renovations	Route 9
Michael Lavigne	House & Garage	Henry Road
Vincent Decarolis	House	West Pownal Rd.
Philip Coffin	House & Garage	Hemlock Ridge
Dennis Leeman	Open Deck	Greely Rd. Ext.
Bizier Const.	House & Garage	Route 115
James Espy	Barn	Milliken Rd.
Edward Babino	Mud Rm., Garage	Greely Rd. Ext.
Chris Sweetser	Barn	West Pownal Rd.
Matt Grover	House	Doughty Road
Wm. Shumaker	Sunroom	New Gloucester Rd.
Harry Nelson	Screened Porch	Walnut Hill Rd.
Kathleen Eaton	Repair House/Fire	Route 9
Lester Perkins	Garage	Doughty Rd.

Bill Johnson	Open Deck	Cumberland Rd.
Jeff True	House/Garage	Colonial Pines
Scott Seaver	Open Deck	20 Mill Road
Scott Pickett	Dormer	Route 9
Chip Putman	Renovate House	Doughty Road
Bachelor Bros.	House	Off Route 9
Beatrice Bradley	Finish Off Rm.	Route 9
Edward McNamara	Chimney	Mill Road
Fire Department	2 Storage Sheds	Route 115
Doug Bruins	Open Deck	Haskell Road
David Armstrong	Storage Shed	Sligo Rd. Ext.
James Knight	Open Deck	Gray Road
Barbara Gillespie	Renovate House	Route 9
Richard Bassett	Open Deck	Gray Road
Frank Coffin	Garage/Breezeway	Mountfort Rd.
Robert McLearn	Garage	North Rd.
Bill Dexter	Open Deck	Dexter Lane
Theona Blackstone	Apt. Over Garage	Route 9
Cathy Latham	Open Deck	Tn. Farm Rd.
Ted Warmer	Barn	Long Hill Rd.
Stewart Tuttle	House	Route 115
Henning Andren	Garage/Breezeway	Sligo Road
Ken Sowles	Equip. Shed	The Lane
Mike Swan	House Addition	Mill Road
Jim Hayward, Jr.	Barn & Addition	North Road
Gene Russell	Garage	Cumberland Rd.
Tom Burton	House & Garage	North Road
Francis Irving	Garage	W. Pownal Road
Bill Meier	Repair Fire Damage	North Rd.
Tim Carolan	Storage Bldg.	Conifer Lane
Ralph Morrison	Open Deck w/Stairs	Doughty Rd.
Norman Smith	Pool/Shed	The Lane
Guy Lovell	Storage Shed	Lufkin Road
Stephen Palmer	House & Garage	Mountfort Rd.
Northern Sun	Garage & Entry	Route 9
Willis Redmond	Garage	North Road
Levi Robinson	Garage & Entry	North Rd.
Paul Hodgetts	Garage	Sligo Rd. Ext.
Doyle Marchant	Renovation	North Road
Kevin Robinson	Foundation/Add.	Route 115
Jeff Robinson	Garage/Addition	North Road
Edward Babino	Open Deck	Greely Rd. Ext.
Evan Russell	Garage	New Gloucester Rd.
Tom MacMillian	House	Route 9

Leo Poulin Co.	House & Garage	Scottish Moor
Leo Poulin Co.	House & Garage	Scottish Moor
Kerry Burnell	House	Off Route 115
Bruce Strattard	Wood Shed	Off Route 115
John Vento	House & Garage	Colonial Pines
Ford Reiche	Playhouse	Sweetser Rd.
Greg Thourp	House & Garage	Haskell Rd.
Arthur Landry	Garage/Breezeway	Mountfort Rd.
Tom Fox	Garage	Doughty Road
Dean Hayward	House	North Road
Paul Napolitano	Barn	Mill Road
Doug Grindle	House/Addition	Walnut Hill Rd.
Robert Cyr	House/Garage	North Road
Paul Dunn, Jr.	Barn	W. Pownal Road
Arnold Hamilton	Open Deck	Prince Well Road
Kevin Robinson	House Addition	Route 115
Joanne Yarnold	House	North Road
Steven A. Taylor	House/Garage	Sligo Rd. Ext.
Doyle Marchant	Pole Shed & Demolish	
	Exist Bldg.	North Road
Yarmouth Water District	Pump Station	Sweetser Rd.

You are reminded that you need a building permit for any construction that is structural in nature, demolition of existing buildings, the moving in of a building, and for earth material removal. To obtain a permit for a new dwelling, you must present the following:

- Sanitary Waste Permit from Town Plumbing Inspector
- Plot Plan
- Construction Plans
- Abutter Names
- Permit to enter road from Town Road Commissioner or State Highway Department
- Total Estimated Cost (Including, land and own labor - current market value)

For an accessory building:

- Plot Plan
- Construction Plan
- Total Estimated Cost (Including own labor)

Respectfully submitted,  
**NORMAN L. SMITH**  
 Building Inspector

**REPORT OF THE DOG OFFICER**

The following number of complaints were responded to in 1986:

- Stray Dogs - 20
- Dead Dogs - 4
- Running at large - 5
- Barking Dogs - 5
- Cat Bite - 1

STATE LAW REQUIRES THAT ALL DOGS, SIX MONTHS OLD, OR OLDER, SHALL ON OR BEFORE JANUARY 1ST, ANNUALLY, OR AT SUCH TIME AS SUCH DOG BECOMES SIX 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 30 DAYS MUST BE PRESENTED. STATE OF MAINE CERTIFICATE ONLY WILL BE ACCEPTED ACCORDING TO STATE LAW. PROOF OF NEUTERING OR SPAYING MUST ALSO BE PRESENTED AT THIS TIME.

Licensing your dog is really for your own benefit and protection. If your dog is picked up running at large or as a stray, you will be required to show proof of current license and pay all costs associated with the detention of the animal prior to the animal being released to you.

Respectfully submitted,  
WILLIAM HILTON, JR.  
Dog Officer

**ANNUAL REPORT OF THE PLUMBING INSPECTOR**

Number of permits issued:

- Internal plumbing - 44
- External plumbing - 43
- Total permits issued - 87
- Number of permits approved - 66
- Number of permits pending - 21

Respectfully submitted,  
SIDNEY D. SMITH  
Lic. Plumbing Inspector

### **REPORT OF THE CUMBERLAND-NORTH YARMOUTH SENIOR CITIZENS**

The Cumberland-North Yarmouth Senior Citizens held ten meetings in 1986 with an average attendance of 70 members. Various activities were held throughout the year, including a bus trip to the Norlands in Livermore Falls.

In July a picnic was held at Bradbury Mountain State Park and a picnic lunch was enjoyed by all. Santa visited for a Christmas Party and gifts were exchanged in December.

Meetings are held on the third Thursday of the month from September through July, alternating between the Wescustogo Grange Hall in North Yarmouth and the Congregational Church in Cumberland.

All Senior Citizens are welcome to attend.

Respectfully submitted,  
DONALD THURSTON  
President

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

To the citizens of Yarmouth-North Yarmouth;

This past year, 44 commercial licenses, and 239 mess licenses were sold.

The shellfish committee recommended that 40 commercial licenses, 4 nonresident licenses, and 250 mess licenses be sold in 1987. All Yarmouth and North Yarmouth residents interested in clamming should purchase their clamming licenses before April 1, 1987. After this date, the remaining licenses will be sold on a first-come, first-serve basis to nonresidents.

The committee has continued to work closely with the Department of Environmental Protection and the Department of Maine Resources in monitoring Yarmouth littoral boundaries. Many individuals have continued to assist our committee, but none can approach the help that the Maine State Biologists, Brad Sterl and Harold Winters have given us. We greatly appreciate the sincere interest and their continued hard work.

Our committee will continue to focus its attention on water quality and on any sources of pollution that have the potential to adversely affect our shellfish resources. We will continue our energies to reopen the Cousins River to shellfish harvesting and to eventually open the Royal River. As long as the town continues to discharge its sewer/storm drains into the Royal River during rain storms the goal of opening the Royal River to shellfish harvesting will be impossible. An inexpensive solution to correct this problem has been recommended to the town by our committee. Other situations the committee is also actively pursuing are right-of-ways to the shoreline and increased residential building on the shoreline. The shoreline brings about owner requests for overboard sand filtration systems. Our experience has shown that sand filtration systems cannot be relied upon.

The committee will be conducting an additional shellfish survey this spring. Hopefully, the island areas that are presently in conservation will reflect a strong rebound. Our shellfish areas have been under great harvesting pressure due to the rapid inflationary price paid for clams. To ensure that a balance will exist in future years between the commercial and mess diggers, the committee will press for stronger enforcement and consider closing different shellfish areas certain days of the week. The committee has also limited the number of available licenses to be sold and will continue to place the hardest impacted shellfish areas into conservation based on scientific survey results. Your committee appreciates your past support and valued suggestions.

Respectfully submitted,  
EDGAR A. CURTIS, III  
Chairman

**181st ANNUAL REPORT OF TRUSTEES  
OF NORTH YARMOUTH SCHOOL FUND**

**1/1/86 Total Resources:**

U.S. Treasury Notes to Mature 3/31/88	\$27,000.00	
On Deposit at Maine Savings Bank	<u>78.32</u>	
		\$27,078.32

**Receipts:**

3/31/86 Interest on U.S. Treasury Notes	\$ 1,620.00
9/29/86 Interest on U.S. Treasury Notes	1,620.00
9/29/86 Interest on 6 month C.D., Me. Sav. Bk.	62.17

12/29/86 Interest on 90 day C.D., Me. Sav. Bk.	50.08	
1/1 to 2/31/86 Interest on Passbook, Me. Sav. Bk.	4.95	
<b>Total Interest</b>		<b>\$ 3,357.20</b>
3/31/86 Paid Me. Sav. Bk. for 6 mo. C.D.	\$ 1,675.00	
9/29/86 Paid Me. Sav. Bk. for 90 day C.D.	3,358.43	
9/29/86 Mat. 6 mo. C.D. from Me. Sav. Bk.	1,675.00	
12/29/86 Mat. 90 day C.D. from Me. Sav. Bk.	3,358.43	
<b>Total Resources</b>		<b>\$30,435.52</b>
12/30/86 Paid Annual School Payment	\$ 3,300.00	
Paid Norman Smith, Services	15.00	
		<b>- 3,315.00</b>
12/31/86 Total Resources		<b>\$27,120.52</b>
U.S. Treasury Notes		27,000.00
On Deposit, Me. Savings Bank		120.52
		<b>\$27,120.52</b>

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

No new extensions were made to the water mains during the past year and as of this date no requests or inquiries have been received concerning future extensions. We do expect a number of new services to be hooked up to the system during the coming year.

The State of Maine Public Utilities Commission establishes rules and regulations which prescribe in considerable detail how the affairs of water districts and other utilities will be managed. During the past year the Commission adopted substantial changes to its regulations which set forth the amount that local water districts must invest in new water main extensions to serve both individuals and developers. The new regulations substantially reduce the local districts required investment. These changes should provide considerable relief from the need to borrow to finance rebates on any future extensions.

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

**NORTH YARMOUTH WATER DISTRICT**  
**BALANCE SHEET**  
**December 31, 1986**

**ASSETS**

<b>Current Assets:</b>		
Checking Account	\$ 3,843.52	
Peoples Money Market Account	585.08	
Peoples Sinking Fund Reserve	4,652.00	
Accounts Receivable	<u>598.34</u>	
		\$ 9,678.94
<b>Fixed Assets:</b>		
Operating Property	\$406,192.90	
Less Reserve for Depreciation	<u>- 44,772.58</u>	
		<u>361,420.32</u>
<b>Total Assets</b>		<b>\$371,099.26</b>

**LIABILITIES, RESERVES AND SURPLUS**

<b>Current Liabilities:</b>		
Accounts Payable	\$ 457.31	
Accrued Interest	3,285.00	
Customer Advances	<u>147,623.40</u>	
		\$151,365.71
Long Term Bonds - F.H.A.		168,200.00
Sinking Fund Reserve	4,652.00	
Fund Debts Retired Thru Surplus	35,080.00	
Surplus	<u>11,801.55</u>	
		<u>51,533.55</u>
<b>Total Liabilities, Reserves and Surplus</b>		<b>\$371,099.26</b>

**NORTH YARMOUTH WATER DISTRICT**  
**INCOME & EXPENSE STATEMENT 1986**

<b>Operating Revenue</b>		
Sale of Water	\$ 14,915.07	
Hydrants & Sewers	11,241.20	
Other	<u>452.05</u>	
		\$ 26,608.32



<b>Operating Expense</b>		
Water Purchased	\$ 6,490.71	
Meter Reading	450.00	
Repairs	1,007.67	
Supplies	144.61	
Depreciation	<u>5,012.38</u>	
		<u>13,105.37</u>
		13,502.95
<b>Administration Costs</b>		
Officers Salaries	\$ 650.00	
Insurance & Bonds	958.00	
Legal & Audit Expense	<u>160.00</u>	
		<u>1,768.00</u>
		11,734.95
<b>Other Income</b>		
		<u>633.77</u>
		12,368.72
<b>Other Expense</b>		
Interest	\$ 8,410.00	
Contractual Appropriations	<u>3,400.00</u>	
		<u>11,810.00</u>
<b>Net Income</b>		
		\$ 558.72
<b>Check Book Balance 1/1/86</b>		\$ 2,748.97
<b>Receipts 1986</b>		<u>31,883.74</u>
<b>Available Funds</b>		34,632.71
<b>Disbursements</b>		<u>30,789.19</u>
<b>Check Book Balance 12/31/86</b>		\$ 3,843.52

### TAX COLLECTIONS

#### 1986 TAXES UNPAID AS OF 12/31/86

Adams, John	\$ 540.29
Armstrong, David	1,369.60
Avaunt, Robert (Wiles)	1,001.61
Ayers, David	1,205.70
Babin, Michael	Bal. 594.52
Barter, Fred	Bal. 297.12
Blackstone, Albert	40.02

Brown, James	Bal.	161.98
Allen, R. & Brubach, P.		375.80
Brown, Alfred		680.99
*Carpenter, John/Ronnie Jo	Bal.	23.44
Cleaves, Linda		736.34
*Codere, Roger		893.87
*Coffin, Philip	Bal.	80.18
*Coffin, Philip		286.50
Curry (Yar. Waer Dist.)		30.91
Davis, Ronald		330.89
DeNoyell, Helen		391.75
Dimick, Daniel & Lori		717.02
Duford, Armon		454.59
Dugas, Benjamin		590.93
Dugas, Lucille & Heirs		1,861.88
Frank, Sheila	Bal.	368.96
Fullam, Conway/McGee		890.83
Garland, Isabelle		177.11
Gillespie, Barbara		297.62
*Grant, Steven & Victoria		873.55
*Gray, Daniel		1,115.81
Hall, James B., II		584.32
Hamill, Joseph		668.46
Hascall, David		696.70
Haskell, Barbara		66.24
Haskell, Rhodes/Barbara		670.89
Hibbard, Est. of Harold		17.94
Hilton, William, Jr.		645.76
Holbrook, Michael	Bal.	12.59
*Holden, William		4.14
Jewett, Frederick		1,030.16
Jones, Allan		42.78
Jones, Kathleen	Bal.	400.10
Jones, William		663.25
Kelly, Arlene		188.94
Kenison, Paul		1,478.97
*Kinney, Wesley		59.23
*Kinney, Wesley		59.70
*Kinney, Wesley		58.18
*Kinney, Wesley		59.37
*Kinney, Wesley		86.94
Knight (Reiche/Jones)		132.48

*LaBelle, Jean/Suzanne	789.05
Langlois, Joseph/Delina	855.80
Lausier, Conrad & Marie	Bal. 793.78
Lewis, Charles	667.49
Lewis, John	1,008.52
Lowell, Barbara	343.10
MacLeod, Kenneth	Bal. 413.03
McKinney, Peter/Frances	63.48
McKown, Brenda	640.08
McMann, Peter	Bal. 22.90
Marquis, Joan	Bal. 73.40
Maxwell, Wm. & Marlene	795.83
Moraros, Nicholas	501.20
Morrison, Ralph	624.71
Nason, Basil	Bal. 290.49
Nelson, Carl R.	1,409.84
Nelson, Carl R.	110.40
Nelson, Carl R.	2.76
Nevers, Ronald	124.20
Nicholas, James and Mary	1,078.98
Nielsen, Lief and Jayne	878.35
Oliver, Brian	957.18
Overlock, Ellen	311.03
*O'Connell, Robert	1,038.88
Packard, Michael	540.65
Pastore, Michael	5.52
Peaslee, Silas	619.42
Penza, James	82.80
Perkins, Helen	223.79
Plimpton, Barbara	1,010.72
Prindall, Walter	671.71
*Reiche, Ford and Karen	13.80
Robinson, Eric	41.40
Robinson, Richard, Sr.	27.60
Robinson, Richard/Lorraine	912.69
Sharp, Mathew	1,324.20
Small, Rosalie	696.35
Shuman, Ruth	1,102.62
Sloan, William	709.94
Sloat, Ronald	595.37
Snow, Luther	51.06
Soucie, Norma/Wallace	653.68

Stasinowski, Heitz	Bal.	3.84
Stoddard, Janet	Bal.	338.57
Stowell, Christine		673.58
Strom, Michael & Lorry		831.36
Sweetser, Austin		72.56
Thurlow, David		842.37
Uhrich, Francis	Bal.	26.74
Valente, Michael		57.96
Walker, Steven & Shirley		745.65
Weaver, Charles	Bal.	19.54
*Wehrman, Brenda		732.05
*Whitney, Est. of Laura		146.28
Whitney, Alton & Joanne		660.48
Williams, Raymond		247.59
Williams, Raymond		19.32
Williamson, William		<u>1,604.51</u>
		\$55,382.19

\*Paid after close of books

### 1986 LIENS DUE 12/31/86

*Cleaves, Linda	\$	809.05
Denoyell, Helen		226.13
Garland, Isabelle		215.29
*Grant, Steven/Victoria		885.91
Hall, James, II		645.77
Haskell, Rhodes & Barbara		738.56
Haskell, Rhodes		97.80
Hilton, William, Jr.		387.52
Jewett, Frederick		527.89
*Langlois, Jos. & Delina		935.59
*McKown, Brenda		128.09
Oliver, Brian		1,041.18
Sloat, Ronald		655.87
Small, Rosalie		765.00
*Whitney, Estate of Laura		182.56
Whitney, Alton & Joanne		<u>728.68</u>
		\$ 9,020.23

\*Paid after close of books

## 1985 TAX LIENS 12/31/86

*Grant, Steven & Victoria	\$ 796.18
*Hall, James, II	403.53
*Haskell, Barbara	81.01
*Haskell, Rhodes & Barbara	696.84
*Langlois, Jos. & Delina	436.46
*Cleaves, Linda	770.00
*Small, Rosalie	718.24
Whitney, Alton & Joanne	<u>685.36</u>
	\$ 4,587.62
*Paid after close of books	

SENATOR ROBERT G. DILLENBACK  
DISTRICT 27



State of Maine  
Senate Chamber  
Augusta, Maine 04333

January 9, 1987

Dear Friends:

I have enjoyed my six-year tenure in the House of Representatives. It has been an education and a challenge; however, I am not completely satisfied with the results of our endeavors. We are all concerned with our high real estate taxes, income taxes, licenses, and fees.

Being a new Senator in the 113th Legislature raises greater challenges. Our towns are facing, amongst other problems, higher education costs and less revenue sharing due to reduced federal funding to the states; thus, our new Governor needs the support of this Legislature to hold the line.

I have been appointed to serve on the new Joint Standing Committee on Economic Development, which in the past has been a portion of the State Government Committee, of which I was a member. This Committee will deal with FAME (Finance Authority of Maine), the Maine State Housing Authority and other Economic programs. Good employment opportunities are the key to a successful state. As a member of the House, I served on the Legal Affairs Committee. I have been appointed to serve on this Committee also for the next two years.

House members represent seventy-five hundred constituents and a Senator represents thirty thousand constituents. I look forward to these additional responsibilities. Please do not hesitate to call me if I can be of service or if I can attain information for you. You can reach me by calling 1-800-423-6900.

Sincerely,

A handwritten signature in dark ink, appearing to read "Bob D.", written over a faint, illegible stamp.

Robert G. Dillenback  
Senator - District 27



# HOUSE OF REPRESENTATIVES

STATE HOUSE AUGUSTA 04333  
289-1400

Judith C. Foss  
RR 1, Box 310, Cousins Is.  
Yarmouth, Maine 04096

February 1987

To the citizens of North Yarmouth:

You have given me another opportunity to serve as your State Representative in Augusta and I thank you for the overwhelming support. The First Regular Session of the 113th Legislature convened on January 7 and will adjourn in late June. Over 2000 pieces of legislation will be considered during the session, and I encourage you to continue sharing your opinions about these issues with me. Your input is very helpful.

My appointment to the Appropriations and Financial Affairs Committee this term ensures that you will have a strong voice in determining the spending priorities of state government. This assignment requires diligence and ongoing research, and I pledge to you my commitment in time, energy, and fiscal watchfulness.

Please continue to communicate to me your opinions and concerns. My bi-weekly columns in Shopping Notes will update you on pending legislative issues, and your responses to my questionnaire will contribute to my decision making. This two-way communication is a collective effort toward improving state government.

I look forward to hearing from you. You may call me in Augusta at 1-800-423-2900 or at home, 846-5246. I appreciate your support and interest in the legislative process.

Sincerely,

*Judith C. Foss*  
JUDITH C. FOSS  
State Representative

District 40 North Yarmouth and part of Yarmouth

**TOWN OF NORTH YARMOUTH  
NORTH YARMOUTH, MAINE**

**FINANCIAL REPORT  
YEAR ENDED  
DECEMBER 31, 1986**



TOWN OF NORTH YARMOUTH, MAINE  
DECEMBER 31, 1986

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**BERRY, FOWLES & CO.**

CERTIFIED PUBLIC ACCOUNTANTS

6 FUNDY CIRCLE

FALMOUTH, MAINE 04105

GEORGE F. BERRY, CPA

HAROLD F. CLEMONS, JR., CPA

DONALD E. TALBOT, CPA

DAVID H. BATES, CPA

TELEPHONE

781-3448

February Four

1 9 8 7

## 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, Maine for the year ended December 31, 1986, as listed in the foregoing 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. We did not examine the financial statements of the North Yarmouth School Fund.

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, 1986, 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 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 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, 1986 AND 1985

Exhibit A-1

	<u>Governmental Fund Types</u>		<u>Fiduciary Fund Type</u>	<u>Account Group</u>	<u>Totals</u>	
	<u>General</u>	<u>Special Revenue</u>	<u>Trust</u>	<u>General Long-Term Debt</u>	<u>(Memorandum Only) 12-31-86</u>	<u>12-31-85</u>
<b>ASSETS:</b>						
Cash	\$187,831.	\$9,449.	\$45,638.	--	\$242,918.	\$288,133.
Receivables:						
Taxes	55,382.	--	--	--	55,382.	42,170.
Liens	13,608.	--	--	--	13,608.	15,595.
Accounts	146.	--	--	--	146.	3,693.
Interest	363.	--	--	--	363.	502.
Due from Other Funds	--	--	4,400.	--	4,400.	7,099.
Amount to be Provided for Retirement of General Long-Term Debt	--	--	--	\$70,000.	70,000.	92,500.
<b>TOTAL ASSETS</b>	<b>\$257,330.</b>	<b>\$9,449.</b>	<b>\$50,038.</b>	<b>\$70,000.</b>	<b>\$386,817.</b>	<b>\$449,692.</b>
<b>LIABILITIES AND FUND EQUITY:</b>						
Liabilities:						
Accounts Payable	\$ 4,770.	--	--	--	\$ 4,770.	\$ 6,758.
Deferred Revenues	46,958.	--	--	--	46,958.	30,695.
Due to Other Funds	4,400.	--	--	--	4,400.	7,099.
General Obligation Bonds and Notes Payable	--	--	--	\$70,000.	70,000.	92,500.
	<u>\$ 56,128.</u>	<u>--</u>	<u>--</u>	<u>\$70,000.</u>	<u>\$126,128.</u>	<u>\$137,052.</u>
Fund Equity:						
Fund Balances:						
Reserved	\$ 28,064.	--	--	--	\$ 28,064.	\$ 98,789.
Unreserved:						
Undesignated	173,138.	\$9,449.	\$50,038.	--	232,625.	213,851.
	<u>\$201,202.</u>	<u>\$9,449.</u>	<u>\$50,038.</u>	<u>--</u>	<u>\$260,689.</u>	<u>\$312,640.</u>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<b>\$257,330.</b>	<b>\$9,449.</b>	<b>\$50,038.</b>	<b>\$70,000.</b>	<b>\$386,817.</b>	<b>\$449,692.</b>

See Notes to Financial Statements.

GENERAL ACCOUNTS & CO. - YARMOUTH, MAINE

Annual Report

TOWN OF NORTH YARMOUTH, MAINE  
ALL FUND TYPES  
COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
YEARS ENDED DECEMBER 31, 1986 AND 1985

Exhibit A-2

	<u>Governmental Fund Types</u>		<u>Fiduciary Fund Type</u>	<u>Totals</u>	
	<u>General</u>	<u>Special Revenue</u>	<u>Trust</u>	<u>(Memorandum Only) 12-31-86</u>	<u>12-31-85</u>
<b>REVENUES:</b>					
Taxes	\$871,645.	--	--	\$871,645.	\$814,617.
Intergovernmental	64,764.	\$ 8,668.	--	73,432.	70,248.
Miscellaneous	9,512.	1,661.	\$ 4,891.	16,064.	12,704.
	<u>\$945,921.</u>	<u>\$ 10,329.</u>	<u>\$ 4,891.</u>	<u>\$961,141.</u>	<u>\$897,569.</u>
<b>EXPENDITURES:</b>					
General Government	\$ 28,642.	--	--	\$ 28,642.	\$ 28,756.
Public Safety and Services	58,917.	--	\$ 2,317.	61,234.	85,520.
Highway Department	151,148.	--	--	151,148.	142,452.
Fixed Expenses and Operations	96,918.	--	--	96,918.	71,691.
Town Organizations and Committees	20,895.	--	--	20,895.	19,435.
Education	561,030.	--	--	561,030.	493,520.
Debt Service	22,500.	--	--	22,500.	2,500.
	<u>\$940,050.</u>	<u>--</u>	<u>\$ 2,317.</u>	<u>\$942,367.</u>	<u>\$843,874.</u>
<b>EXCESS OF REVENUES OVER (UNDER) EXPENDITURES</b>	<u>\$ 5,871.</u>	<u>\$ 10,329.</u>	<u>\$ 2,574.</u>	<u>\$ 18,774.</u>	<u>\$ 53,695.</u>
<b>OTHER FINANCING SOURCES (USES):</b>					
Operating Transfers In	\$ 30,000.	--	\$ 100.	\$ 30,100.	\$ 20,100.
Operating Transfers Out	(100.)	\$(30,000.)	--	(30,100.)	(20,100.)
	<u>\$ 29,900.</u>	<u>\$(30,000.)</u>	<u>\$ 100.</u>	<u>--</u>	<u>--</u>
<b>EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES</b>	<u>\$ 35,771.</u>	<u>\$(19,671.)</u>	<u>\$ 2,674.</u>	<u>\$ 18,774.</u>	<u>\$ 53,695.</u>
<b>UNRESERVED FUND BALANCE - AT BEGINNING OF YEAR</b>	<u>137,367.</u>	<u>29,120.</u>	<u>47,364.</u>	<u>213,851.</u>	<u>160,156.</u>
<b>UNRESERVED FUND BALANCE - AT END OF YEAR</b>	<u>\$173,138.</u>	<u>\$ 9,449.</u>	<u>\$50,038.</u>	<u>\$232,625.</u>	<u>\$213,851.</u>

See Notes to Financial Statements.

TOWN OF NORTH YARMOUTH, MAINE  
GENERAL FUND  
BALANCE SHEET  
DECEMBER 31, 1986

<b>ASSETS:</b>		
Cash		\$187,831.
Receivables:		
Taxes	\$ 55,382.	
Tax Liens	13,608.	
Interest and Other	<u>509.</u>	<u>69,499.</u>
<b>TOTAL ASSETS</b>		<b><u>\$257,330.</u></b>
<b>LIABILITIES AND FUND BALANCES:</b>		
Liabilities:		
Accounts Payable	\$ 4,770.	
Deferred Revenues - Property Taxes	46,958.	
Due to Trust Fund	<u>4,400.</u>	<u>\$ 56,128.</u>
Fund Balances:		
Reserved for Specific Purposes	\$ 28,064.	
Unreserved:		
Undesignated	<u>173,138.</u>	<u>201,202.</u>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>		<b><u>\$257,330.</u></b>

See Notes to Financial Statements.

Exhibit B-2

TOWN OF NORTH YARMOUTH, MAINE  
GENERAL FUND  
STATEMENT OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL  
YEAR ENDED DECEMBER 31, 1986

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b>REVENUES:</b>			
<b>Taxes:</b>			
Property	\$ 723,890.	\$711,685.	\$(12,205.)
Excise	--	159,960.	159,960.
	<u>\$ 723,890.</u>	<u>\$871,645.</u>	<u>\$147,755.</u>
<b>INTERGOVERNMENTAL REVENUES:</b>			
State Revenue Sharing	\$ 56,040.	\$ 64,764.	\$ 8,724.
<b>MISCELLANEOUS REVENUES:</b>			
Interest and Costs (Net)	--	\$ 1,703.	\$ 1,703.
School Fund Receipts	\$ 3,300.	3,300.	--
Other	--	4,509.	4,509.
	<u>\$ 3,300.</u>	<u>\$ 9,512.</u>	<u>\$ 6,212.</u>
<b>TOTAL REVENUES (Note 3)</b>	<u>\$ 783,230.</u>	<u>\$945,921.</u>	<u>\$162,691.</u>
<b>EXPENDITURES:</b>			
General Government	\$ 40,796.	\$ 28,642.	\$ 12,154.
Public Safety and Services	60,844.	58,917.	1,927.
Highway Department	146,000.	151,148.	(5,148.)
Fixed Expenses and Operations	95,939.	96,918.	(979.)
Town Organizations and Committees	24,020.	20,895.	3,125.
Education	561,031.	561,030.	1.
Debt Service	22,500.	22,500.	--
	<u>\$ 951,130.</u>	<u>\$940,050.</u>	<u>\$ 11,080.</u>
<b>TOTAL EXPENDITURES</b>	<u>\$ 951,130.</u>	<u>\$940,050.</u>	<u>\$ 11,080.</u>
<b>EXCESS OF REVENUES OVER (UNDER) EXPENDITURES</b>	<u>\$(167,900.)</u>	<u>\$ 5,871.</u>	<u>\$173,771.</u>
<b>OTHER FINANCING SOURCES (USES):</b>			
Operating Transfers:			
Special Revenue Fund	\$ 30,000.	\$ 30,000.	--
Trust Funds	(100.)	(100.)	--
	<u>\$ 29,900.</u>	<u>\$ 29,900.</u>	<u>--</u>
<b>EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES</b>	<u>\$(138,000.)</u>	<u>\$ 35,771.</u>	<u>\$173,771.</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, 1986

	<u>Unreserved</u>
	<u>Undesignated</u>
FUND BALANCE - JANUARY 1, 1986	\$137,367.
EXCESS OF ACTUAL REVENUES AND OTHER SOURCES OVER (UNDER) ACTUAL EXPENDITURES AND OTHER USES (Exhibit B-2)	<u>35,771.</u>
FUND BALANCE - DECEMBER 31, 1986	<u>\$173,138.</u>

See Notes to Financial Statements.

TOWN OF NORTH YARMOUTH, MAINE  
SPECIAL REVENUE FUND  
BALANCE SHEET  
DECEMBER 31, 1986

ASSETS:  
Cash

Federal  
Revenue  
Sharing

\$9,449.

FUND BALANCE

\$9,449.

See Notes to Financial Statements.



Exhibit C-2

TOWN OF NORTH YARMOUTH, MAINE  
SPECIAL REVENUE FUND  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
YEAR ENDED DECEMBER 31, 1986

	<u>Federal Revenue Sharing</u>
REVENUES:	
Intergovernmental	\$ 8,668.
Interest	1,661.
	<u>\$ 10,329.</u>
EXPENDITURES	--
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>\$ 10,329.</u>
OTHER FINANCING SOURCES (USES):	
Operating Transfers:	
General Fund:	
Highway Department	\$(10,000.)
Fire Truck - Debt Payment	(20,000.)
	<u>\$(30,000.)</u>
EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	<u>\$(19,671.)</u>
FUND BALANCE - JANUARY 1, 1986	<u>29,120.</u>
FUND BALANCE - DECEMBER 31, 1986	<u><u>\$ 9,449.</u></u>

See Notes to Financial Statements.

TOWN OF NORTH YARMOUTH, MAINE  
TRUST FUNDS  
BALANCE SHEET  
DECEMBER 31, 1986

	<u>Cemetery Trust Funds</u>
<b>ASSETS:</b>	
Cash	\$45,638.
Due from General Fund	<u>4,400.</u>
<b>TOTAL ASSETS</b>	<u>\$50,038.</u>
<b>FUND BALANCE</b>	<u>\$50,038.</u>

See Notes to Financial Statements.

TOWN OF NORTH YARMOUTH, MAINE  
TRUST FUNDS  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
YEAR ENDED DECEMBER 31, 1986

	<u>Cemetery Trust Funds</u>
<b>REVENUES:</b>	
Interest	\$ 4,391.
Sale of Lots and Perpetual Care	<u>500.</u>
	\$ 4,891.
<b>EXPENDITURES:</b>	
Care and Maintenance of Cemeteries	<u>2,317.</u>
<b>EXCESS OF REVENUES OVER (UNDER) EXPENDITURES</b>	<b>\$ 2,574.</b>
<b>OTHER FINANCING SOURCES (USES):</b>	
Operating Transfers:	
General Fund	<u>100.</u>
<b>EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES</b>	<b>\$ 2,674.</b>
<b>FUND BALANCE - JANUARY 1, 1986</b>	<u>47,364.</u>
<b>FUND BALANCE - DECEMBER 31, 1986</b>	<b><u>\$50,038.</u></b>

See Notes to Financial Statements.

Exhibit E-1

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, 1986

<u>General Obligations 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>
KEY BANK:										
1978 Municipal Building Note	5%	1988	\$ 2,500.	\$25,000.	\$25,000.	\$17,500.	\$ 7,500.	--	\$ 2,500.	\$ 5,000.
1985 Fire Truck Purchase	7.75%	1989	20,000.	85,000.	85,000.	--	85,000.	--	20,000.	65,000.
			25,000.							
							<u>\$92,500.</u>	<u>--</u>	<u>\$22,500.</u>	<u>\$70,000.</u>

See Notes to Financial Statements.

TOWN OF NORTH YARMOUTH, MAINE  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 1986

NOTE 1 - SUMMARY OF ACCOUNTING POLICIES:

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

Except for not maintaining a record of its general fixed assets, 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 as follows:

Governmental Funds:

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

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

Fiduciary Funds:

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

TOWN OF NORTH YARMOUTH, MAINE  
NOTES TO FINANCIAL STATEMENTS (Continued)  
DECEMBER 31, 1986

NOTE 1 - SUMMARY OF ACCOUNTING POLICIES (Continued):

Basis of Presentation (Continued):

Account Group:

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

Basis of Accounting:

Government 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 for property taxes. Available means collected in the current period or within sixty (60) days after the end of the current period. Property taxes due but not available within the required period are recorded in a deferred revenue account on the balance sheet. 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 general long-term debt which is recognized when paid.

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

Comparative Data:

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

Budget:

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, 1986

NOTE 1 - SUMMARY OF ACCOUNTING POLICIES (Continued):

Interfund Transactions:

During the course of normal operations, the Town has numerous transactions between funds including expenditures and transfers of resources to provide resources, construct assets and service debt. These transactions are reported as operating transfers.

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 - SUPPLEMENTAL APPROPRIATIONS AND OVER-EXPENDITURES:

During the year, the Town voted appropriations of general fund balance which are reflected as the excess of budgeted expenditures and other uses over budgeted revenues and other sources as per Exhibit B-2.

Also, during the year the Town over-expended certain budgeted accounts, which will be raised through taxation in 1987.

NOTE 3 - PROPERTY TAX:

The Town's property tax is levied on the assessed value listed as of the prior April 1 for all real and taxable personal property located in the Town. Assessed values are periodically established by the assessors at 100% of assumed market value. Each property must be reviewed no less than once every four years. The assessed value for the list of April 1, 1986, upon which the levy for the year ended December 31, 1986 was based, was \$52,455,208.

TOWN OF NORTH YARMOUTH, MAINE  
NOTES TO FINANCIAL STATEMENTS (Continued)  
DECEMBER 31, 1986

NOTE 3 - PROPERTY TAX (Continued):

The Town is permitted by the laws of the State of Maine to levy taxes up to 105% of its net budgeted expenditures for the related fiscal period. The amount raised in excess of 100% is referred to as overlay, and amounted to \$12,625. for the year ended December 31, 1986.

Tax liens are placed on real property within twelve months following the tax commitment date if taxes are delinquent. The Town has the authority to foreclose on property eighteen months after the filing of the lien if tax liens and associated costs remain unpaid. Schedule 2 summarizes the 1986 levy.

NOTE 4 - LONG-TERM DEBT:

The annual principal requirements to amortize the debt outstanding as of December 31, 1986 are summarized in Exhibit E-1.

In accordance with 30 MRSA, Section 5061, as amended, no municipality shall incur debt for specified purposes in excess of certain percentages of state valuation of such municipality. Additionally, no municipality shall incur debt in the aggregate in excess of 15% of its stated assessed valuation. The Town's outstanding debt at December 31, 1986 of \$70,000. was \$7,868,281. below the Town's statutory debt limit.



## Schedule 1

TOWN OF NORTH YARMOUTH, MAINE  
 COMBINING STATEMENT OF GENERAL FUND RESERVES  
 YEAR ENDED DECEMBER 31, 1986

	<u>Fire Truck Purchase</u>	<u>Tricentennial Fund</u>	<u>Highway Reserve</u>	<u>Total</u>
REVENUES:				
Interest	--	\$ 386.	\$ 1,744.	\$ 2,130.
EXPENDITURES	<u>\$ 87,855.</u>	<u>--</u>	<u>10,000.</u>	<u>97,855.</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>\$(87,855.)</u>	<u>\$ 386.</u>	<u>\$(8,256.)</u>	<u>\$(95,725.)</u>
OTHER FINANCING SOURCES (USES):				
General Fund Appropriations	--	--	\$ 5,000.	\$ 5,000.
Federal Revenue Sharing Fund	<u>\$ 20,000.</u>	<u>--</u>	<u>--</u>	<u>20,000.</u>
	<u>\$ 20,000.</u>	<u>--</u>	<u>\$ 5,000.</u>	<u>\$ 25,000.</u>
EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES	<u>\$(67,855.)</u>	<u>\$ 386.</u>	<u>\$(3,256.)</u>	<u>\$(70,725.)</u>
BALANCE - JANUARY 1, 1986	<u>69,550.</u>	<u>6,032.</u>	<u>23,207.</u>	<u>98,789.</u>
BALANCE - DECEMBER 31, 1986	<u><u>\$ 1,695.</u></u>	<u><u>\$6,418.</u></u>	<u><u>\$19,951.</u></u>	<u><u>\$ 28,064.</u></u>

Schedule 2

TOWN OF NORTH YARMOUTH, MAINE  
VALUATION, ASSESSMENT AND COLLECTION OF TAXES  
YEAR ENDED DECEMBER 31, 1986

VALUATION AND ASSESSMENT

Real Property	\$52,224,705.
Personal Property	<u>230,503.</u>
TOTAL VALUATION	\$52,455,208.
Tax Rate per Thousand	<u>13.80</u>
TAX COMMITMENT (Includes \$8. Variance)	<u>\$ 723,890.</u>

APPROPRIATIONS

Municipal Functions	\$ 348,910.
School Administrative District No. 51	561,031.
County Tax	28,664.
Overlay	<u>12,625.</u>
	\$ 951,230.
Less: Estimated Revenues	<u>227,340.</u>
TAX COMMITMENT	<u>\$ 723,890.</u>

TAXES 1986

Original Commitment	\$ 723,890.
Supplemental Commitment	<u>2,952.</u>
	\$ 726,842.
Less: Collection (Net of Refunds) and Adjustments	\$665,532.
Abatements	671.
Discounts	<u>5,257.</u>
	<u>671,460.</u>
TAXES RECEIVABLE - DECEMBER 31, 1986	<u>\$ 55,382.</u>

TOWN OF NORTH YARMOUTH, MAINE  
STATEMENT OF GENERAL FUND CASH RECEIPTS AND DISBURSEMENTS  
YEAR ENDED DECEMBER 31, 1986

ACTIVITY

CASH BALANCE - JANUARY 1, 1986	\$ 222,251.
RECEIPTS AND OTHER DEBITS	<u>2,061,388.</u>
TOTAL AVAILABLE	\$2,283,639.
DISBURSEMENTS AND OTHER CREDITS	<u>2,095,808.</u>
CASH BALANCE - DECEMBER 31, 1986	<u><u>\$ 187,831.</u></u>

RECONCILIATION

BALANCE - DECEMBER 31, 1986:

Key Bank - per Bank Statement	\$ 139,126.
Add: Deposits in Transit	<u>40,772.</u>
	\$ 179,898.
Less: Outstanding Checks	<u>(23,182.)</u>
Checking Account	\$ 156,716.
Invested Cash	30,965.
Cash on Hand	<u>150.</u>
BALANCE - DECEMBER 31, 1986	<u><u>\$ 187,831.</u></u>

Schedule 4

TOWN OF NORTH YARMOUTH, MAINE  
 STATEMENT OF DEPARTMENTAL OPERATIONS  
 YEAR ENDED DECEMBER 31, 1986

	<u>Appropriations</u>	<u>Other Credits</u>	<u>Total Available</u>	<u>Expenditures</u>	<u>Balances</u>	
					<u>Overdrawn</u>	<u>Lapsed Unexpended</u>
GENERAL GOVERNMENT	\$ 40,796.	\$ 8,680.	\$ 49,476.	\$ 37,322.	--	\$12,154.
PUBLIC SAFETY AND SERVICES	60,844.	23,127.	83,971.	82,044.	--	1,927.
HIGHWAY DEPARTMENT	146,000.	23,938.	169,938.	175,086.	\$5,148.	--
FIXED EXPENSES AND OPERATIONS	95,939.	26,053.	121,992.	122,971.	979.	--
TOWN ORGANIZATIONS AND COMMITTEES	24,020.	4,048.	28,068.	24,943.	--	3,125.
EDUCATION	561,031.	--	561,031.	561,030.	--	1.
DEBT SERVICE	22,500.	--	22,500.	22,500.	--	--
<b>TOTAL</b>	<b>\$951,130.</b>	<b>\$85,846.</b>	<b>\$1,036,976.</b>	<b>\$1,025,896.</b>	<b>\$6,127.</b>	<b>\$17,207.</b>

Town of North Yarmouth

STATE PRINTING CO. - FARMINGTON, MAINE

**THE BOSTON POST CANE**

Jacob Littlefield	October 1, 1910	92 Years of age
William F. Braun	December 25, 1912	91 Years of age
Albert Davis	April 11, 1914	92 Years 11 months of age
Henry Cleves	April 18, 1915	87 Years of age
Joseph Welsh	April 4, 1916	100 Years of age
James Dotin	September 20, 1917	88 Years of age
George H. Baston	October 24, 1919	90 Years of age
Silas N. Swett	December 27, 1925	95 Years of age
Rubin T. Hodsdon	June 15, 1935	97 Years of age
James Lawrence	June 7, 1939	96 Years of age
Charles H. Skillin	January 21, 1943	91 Years of age
Albert H. Grant	February 2, 1952	100 Years of age
Frank E. Libby	July 9, 1955	93 Years of age
Herbert W. Ryder	August 13, 1955	91 Years of age
Andrew F. Sawyer	June 21, 1956	92 Years of age
Henry N. Sweetser	May 27, 1959	92 Years of age
Harry E. Richards	May 16, 1960	90 Years of age
Herbert M. Lawrence	June 26, 1966	91 Years of age
Nellie M. Doughty	December 1, 1967	96 Years of age
Ernest Parkman	July 23, 1970	93 Years of age
James A. Crichton	December 1, 1972	91 Years of age
Hattie Little	November 22, 1974	94 Years of age
Louisa Liberty	December 26, 1980	99 Years of age
Ethel Dolloff	June 12, 1982	95 Years of age
Myra Barter	November 10, 1983	91 Years of age
Ethel Caswell	July 22, 1986	93 years of age

The cane is now held by Evelyn Curtis Warner Bratton who was 97 on May 19, 1986.

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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
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

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**PLEASE**

**DON'T**

**DRINK**

**&**

**DRIVE**

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**1987  
TOWN  
MEETING**

**ELECTIONS**

**FRIDAY — MARCH 13, 1987  
8 A.M. - 8 P.M.  
MUNICIPAL BUILDING  
FIRE DEPARTMENT MEETING ROOM**

**TOWN MEETING**

**SATURDAY — MARCH 14, 1987  
9:00 A.M.  
WESCUSTOGO GRANGE HALL**