

12-31-1988

North Yarmouth, Maine Annual Report 1988

North Yarmouth (Me.). Board of Selectmen

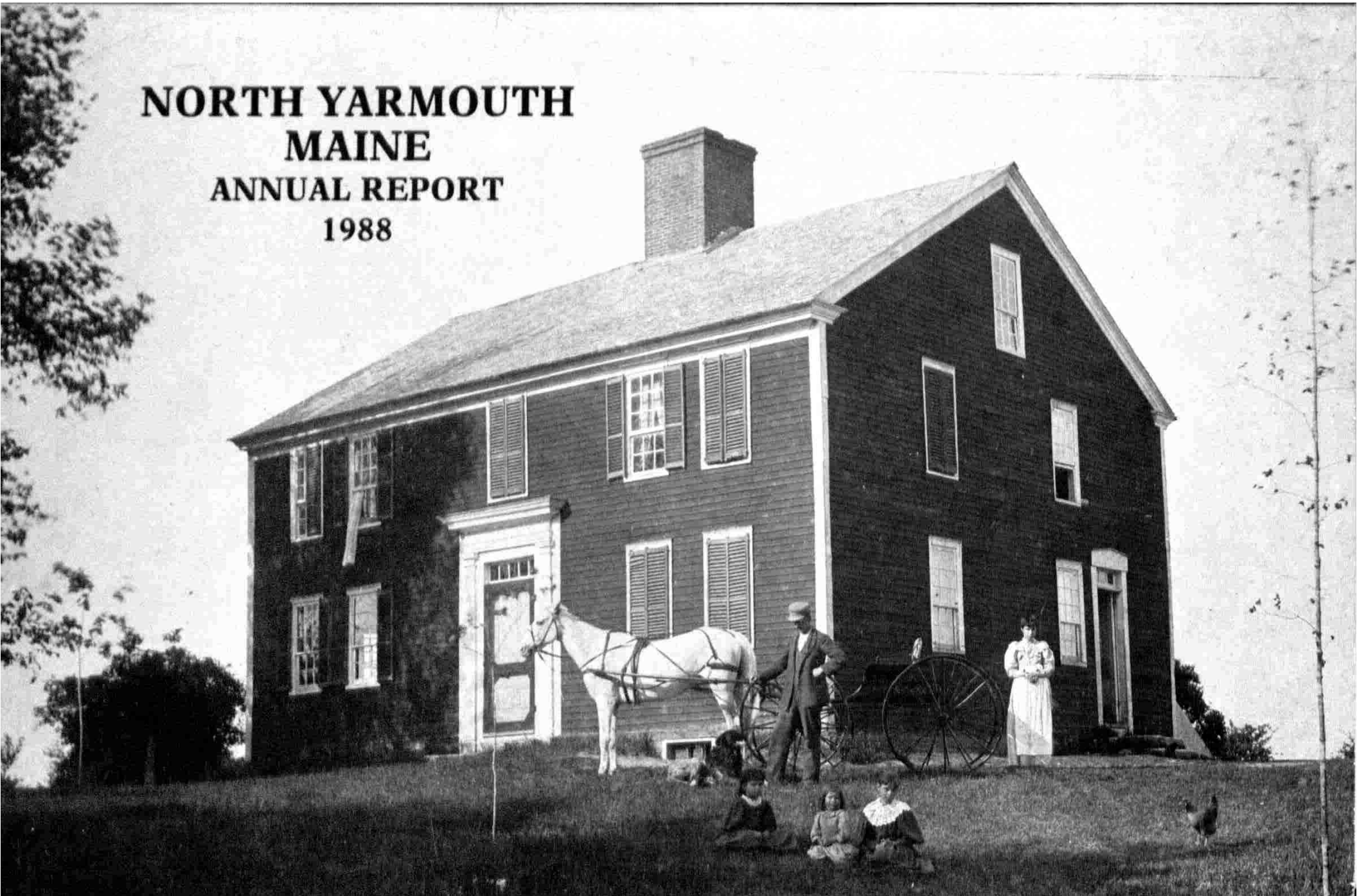
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**NORTH YARMOUTH
MAINE
ANNUAL REPORT
1988**



The old red Jeremiah Buxton Tavern is known to most people today as the home of the late Dolloff sisters. The house was built by Isaiah Cushman in 1781 before the "new county road to Portland" was constructed. This the New Gloucester Road (Rt. 9 & 115) to form the village of Walnut Hill about 1800.

To emphasize the historic nature of this area carefully researched markers will be offered by the Historical Society for the many old houses remaining Walnut Hill today.

Photo about 1900 by C.G. Gooding courtesy of the Yarmouth Historical Society.

ANNUAL REPORT

of the

TOWN

of

NORTH YARMOUTH

MAINE

Year Ending December 31, 1988

Woodworth's Printing Emporium, Falmouth, Maine

As time passes and our lives become short, giving of yourself for the betterment of your community becomes second nature to some. Every year time takes its toll; every year we lose someone from the list of people who have helped over the years.

In Memorial

Maynard W. Robinson, Jr.
October 25, 1934 - October 15, 1988

S. Kathleen Chase
May 7, 1903 - November 13, 1988

ELECTED OFFICIALS AND REPRESENTATIVES

- BOARD OF SELECTMEN:** ROSALYN BASTON, 1991
DONALD SMITH, 1990
KENNETH ALLEN, 1989
- BOARD OF ASSESSORS:** E.C. "TED" WOLCOTT,
Chrmn., 1990
GEORGE WARCHOL, 1989
THOMAS GOLDING, 1991
- MODERATOR:** DAVID NORMAN
- BUDGET COMMITTEE:** JEAN GOFF, 1989
NORMAN SMITH, 1989
DORIS HAYES, 1989
KENT HILTON, II, 1990
CLARK WHITTIER, 1990
DAVID SPRAGUE, 1990
MICHAEL BABIN, 1991
MILDRED THIBOUTOT, 1991
ROBERT WOOD, 1991
- CEMETERY COMMISSION:** GUY LOVELL, 1993
DAVID HYDE, 1992
CLAYTON BARTER, 1991
RICHARD BASTON, 1990
MAURICE HAYES, 1989
- S.A.D. #51 DIRECTORS:** ANN SEITZ, 1991
DONALD DOYLE, 1990
WILLIAM PRIEST, 1989
- WATER DISTRICT TRUSTEES:** BENJAMIN GROVER, 1991
WILLIAM DEXTER, 1990
NORMAN SMITH, 1989

APPOINTED TOWN OFFICIALS

- ADMINISTRATIVE ASSISTANT:** SCOTT W. SEAVER

TOWN CLERK/TREASURER:	SCOTT W. SEAVER
DEPUTY CLERK/TREASURER:	DEBORAH A. THOITS
TAX COLLECTOR:	SCOTT W. SEAVER
DEPUTY TAX COLLECTOR:	DEBORAH A. THOITS
CODE ENFORCEMENT OFFICER:	SCOTT W. SEAVER
Deputy:	NORMAN SMITH
BUILDING INSPECTOR:	NORMAN SMITH
DIRECTOR OF EMERGENCY PREPAREDNESS:	RICHARD BROBST
ELECTRICAL INSPECTOR:	WENDALL McCOLLOR
FIRE CHIEF:	RICHARD BASTON
ANIMAL CONTROL OFFICER:	WILLIAM HILTON
HEALTH OFFICER:	EILEEN WYATT
PLUMBING INSPECTOR:	SIDNEY SMITH (res.) RICHARD PETERSON
ROAD COMMISSIONER:	ROBERT SWEETSER
GENERAL ASSISTANCE ADMINISTRATOR:	SCOTT W. SEAVER
REPRESENTATIVE TO REGIONAL WASTE SYSTEMS:	SCOTT W. SEAVER

TOWN COMMISSIONS, BOARDS AND COMMITTEES

PLANNING BOARD

PAUL TURINA, 1993
BRUCE HAMLIN, 1990
JAMES ATWELL, 1992

FORD REICHE, Chrmn., 1991
PETER RYSMAN, 1989
S. VON DAY, Alt.

ROBERT ANDERSON, JR., Alt.

CONSERVATION COMMISSION

PETER MILLIKEN
LEWIS HOLMAN
JEFFREY SHOREY

JAMES ESPY
DAVID KENNEDY, Chrmn.
ADRIAN MARDEN

HOLLY RUSSELL

FACILITY STUDY COMMITTEE

WILLIAM VERRILL, Chrmn.
RICHARD BASTON
NELSON SMITH

JOHN GLEASON
DONALD SMITH
CLARK WHITTIER

FIRE DEPARTMENT BUILDING COMMITTEE

RICHARD BASTON
MAURICE HAYES
CLARK WHITTIER
DONALD SMITH

DAVID HYDE
ROBERT GEYER
ROSALYN BASTON
KENNETH ALLEN

SUPERINTENDENT OF SCHOOLS—SAD #51

MORTON E. HAMLIN, Ret.

DR. JOHN NYE

829-5557

STATE REPRESENTATIVE

JUDITH FOSS
RR 1, Box 310
Cousins Island, Yarmouth

Home Phone: 846-5246

In Augusta: 289-1400

STATE SENATOR

ROBERT G. DILLENBACK
197 Tuttle Road
Cumberland, Maine 04021

Home Phone: 829-5572

In Augusta: 289-1505

REPORT OF THE BOARD OF SELECTMEN*North Yarmouth 1988 — A Town in the Midst of Change!*

The Board of Selectmen has been faced with a variety of different issues this year from the Yarmouth Water District Ground Water Management Plan, the spreading of municipal sewage treatment plant sludge, plowing of private roads, the Route 9 railroad overpass bridge and at the close of the year, preparing to develop a Comprehensive Planning and Land Use Management Plan.

The Board is very proud of the new Public Works Department Garage and Sand/Salt shed. The buildings are located on a newly cleared lot off of the Parsonage Road. Road Commissioner Robert Sweetser and his crew did many hours of work on the new garage plus keeping our town roads in good order.

A 4000 foot section of Mill Road was rebuilt and paved. The Parsonage Road was reconstructed by recycling the old pavement and using the existing gravel base. The Selectmen's major road project for 1989 is rebuilding and paving a section of the Sligo Road which is in poor condition.

A big change for many North Yarmouth (and Pownal) residents was the closing of the landfill dump. Our solid waste is now transported to Portland to the Regional Waste Systems (RWS) incinerator. Many people miss that weekend trip to the dump and also, we're sure, many do not. The Thursday curbside pick-up is going very smoothly. The landfill is open on Saturdays from 8:00 a.m. to 1:00 p.m. (annual fee of \$10.00) for the disposal of white goods, metal, ashes and wood debris.

The Comprehensive Planning Process (Title 30 M RSA Sec. 4960) that the Town must enter, will be a large task and take 2 years to prepare and approve. It will serve several functions. It will be an expression of our town's vision of its future and a guide to making many public and private decisions that can determine our community's future.

Another issue that the Board is studying is the combining of the positions of building, electrical and plumbing inspector, and possibly including that of Code Enforcement Officer. If Code Enforcement Officer is included, a charter amendment will be needed.

Since the 1988 Town meeting and the vote to establish a Building Committee to plan for a new Fire Station in the eastern part of town to be located on a parcel of land owned by the Fire Department, members of the Fire Department now feel that due to town-wide development, a shortage of volunteer firemen and the need for meeting room for the town office, that the Fire Department and the Selectmen should study expansion of the present facility.

A few days before Christmas, the three Selectmen were delighted and proud to present the Town's gold headed Boston Post Cane to the oldest citizen in North Yarmouth, Helen Sawyer. Mrs. Sawyer has lived in North Yarmouth since 1916 when she came to teach at the 9-grade one room Walnut Hill School.

North Yarmouth, our Town, can no longer be considered a rural community as it continues to grow as part of the Portland Suburban Region. In 1987 the average selling price for a home was \$177,562. Other information supplied by the Greater Portland Council for Governments shows North Yarmouth has 12,373 acres, covers 19 square miles and has a population of 2600 people.

Respectively submitted,
ROSALYN BASON,
Chair
DONALD SMITH
KENNETH ALLEN
Board of Selectmen

REPORT OF THE ADMINISTRATIVE ASSISTANT

If one was to look back through the reports I have given to the citizens of North Yarmouth over the last 7 years, you would find that they all start in one general way — "It has been a busy year"! 1988 has been no exception. This year's report to you will include several items that have been ongoing projects, and a few very important projects that will continue into 1989 and beyond.

The activities of this office over the last year have included the following:

Town Clerk: The Town Clerk's duties are many and varied. From running the variety of elections that are held to recording birth, death

and marriage events, this position continues to increase in time that must be committed to it. Increasing numbers of people must obtain copies of vital records and an increasing number of events make for interesting work. In 1988, another grouping of vital statistics were computerized and indexed through the efforts of the Deputy Clerk, and now all records from the earliest days of North Yarmouth up through 1892 are copied, indexed and cross-referenced so that they can be studied, researched and utilized without disturbing the original books that members of our Historical Society have taken great effort to maintain in very good condition.

Tax Collector—I must urge everyone who has their tax bill serviced by either an escrow company or a mortgage company or bank to make sure that the company or bank receives the bill and that they are aware of the due date. Many problems were encountered both this year and last due to confusion on the part of the servicing company. If you purchased property in the middle of the year, especially after the taxes are committed, you should follow up to make sure that the bill gets paid. We will only forward copies of bills to companies who request them in writing.

Treasurer—As the last few years have unfolded, it becomes increasingly clear that North Yarmouth should consider reducing the time that it gives for payment of taxes prior to interest being due. This would greatly reduce the amount of borrowing that must be done, simplify investments and greatly enhance the cash flow of the Town. Discounts should also be scrutinized and consideration given to eliminating them.

In early March of 1988, a Tax Anticipation Note in the amount of \$400,000 was executed with Key Bank of Maine. The funds were repaid when due on December 30, 1988. Also on June 6, 1988 a bond issue of \$252,500 was consummated with Fleet/Norstar Bank for items approved as Capitol Improvements at the Annual Meeting in March.

A full financial report is included in this Annual Report.

Municipal Agent for the State of Maine—This is the fastest growing aspect of the duties performed in your Municipal Office. We have tried to keep abreast of all new procedures and have accepted new roles with the State with the knowledge that it produces income to the Town, and more importantly, the citizens both want and appreciate having

the service available to them. These services include: car and truck (light and heavy) registrations, special commodity permits, gross weight boosters, fuel use decals (March, 1989), title applications, sales tax payments, and most any other process that might be needed for special problems involving vehicle registrations; ATV registrations, snowmobile registrations, watercraft registrations; and of course, hunting and fishing licenses and also dog licenses.

The following number of licenses were issued in 1988:

Combination Hunting and Fishing	164
Hunting only	158
Serviceman's Combination	2
Junior Hunting License	30
Fishing only	246
Archery License	19
Small Game License	2
Atlantic Salmon	6
Duck Stamps	30
Pheasant Stamps	15
Muzzle Loading License	4
Births Recorded	36
Deaths Recorded	16
Marriages Recorded	21
Dog Licenses	230
Kennel License	3
Permits to Transport Septic Waste	40
Resident ATV Registrations	17
Non-Resident	32
Resident Snowmobile Registrations	22
Non-Resident	60
Resident Boat Registrations	169
Non-Resident	56
Resident Motor Vehicle Registrations	2347
Non-Resident	3972

We would like to remind all expectant mothers that when you are in the hospital and the nurse comes to you immediately after giving birth and asks where you live, *please* try to say North Yarmouth. This will make sure that your baby's birth certificate is sent to our Town Office rather than that of the post office that serves you.

Special Projects and Activities—During the past year, the staff at the Municipal Office have:

- Represented North Yarmouth, Pownal and Gray on the Board of Directors of Regional Waste Systems, Inc. I have also chaired RWS committee studying and searching throughout the area for a regional site for the disposal and recycling of demolition debris, stumps and other wastes.
- Worked with the Facilities Study Committee and the Fire Department Building Committee was established by the Board of Selectmen.
- Worked with the Highway Department Building Committee in carrying out the wishes of the Town as expressed at Annual Meeting. By the time this report is printed, an open house will have been held at the new Public Works Department Facility on Parsonage Road, but I hope that many of you will stop by and let Bob Sweetser show you around. We are very proud of this facility, and feel that it will serve the Town for many, many years to come.
- Worked with the Planning and Zoning Board of Appeals. This has been another busy year for the Planning Board, and the busiest that I can remember for the Appeals Board. Meetings of these boards are held monthly.
- Attended many conferences, meetings and seminars sponsored by the Greater Portland Council of Governments. The Board of Selectmen has also availed itself of COG's training and informational meetings.
- Your office staff has attended several seminars and classes sponsored both by the Maine municipal Association and the State of Maine regarding General Assistance Procedures, Election Procedures, Municipal Accounting, Motor Vehicle Procedures and Excise and Real Estate Tax procedures.

- I have served as an executive committee member of the Maine Municipal Tax Collectors and Treasurers Association.

No year end report is complete without a few words of thanks to several people. If you look at the first few pages of this book, you will see listed the many of the people whom you have either elected or have been appointed to serve the town in some special way. Many of them serve for a small stipend, most of them receive no compensation at all. They all put in countless hours at meetings and on the phone. Please make note of their names, they need your thanks and acknowledgement for the fine job that they do and for the thankless hours that they spend.

It also seems that every year I end my report by personally thanking some folks for their support over the years. This is usually done because they, for one reason or another, have decided to end for a time their service to the Town. Two people need mention this year.

The last several years have been busy, hectic and hard for the Planning Board. For many of those years, Peter Rysman has been involved (two as Chairman). He was always at my disposal at any time of the day. His experience on the Board will be very hard to replace. A very large personal thank you goes from this office to Peter.

The other person, who all of us knew, is mentioned in the first few pages of this report — The Big Guy.

Thanks to the Board of Selectmen, the Municipal Office Staff, and the citizens of North Yarmouth for another busy and enjoyable year.

Respectively submitted,
SCOTT W. SEAVER
Administrative Assistant

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 10th of March, 1989 at 8:00 o'clock in the morning, then and there to act on Articles numbered 1 & 2.

And to notify and warn the voters to meet at the Wescustogo Grange Hall in said Town, on Saturday, the 11th day of March, 1989 at 9:00 o'clock in the morning, there and then to act on Articles numbered 3 through 32, all of said articles being set out below, to wit:

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

Article 2: To elect all Town Officers by secret ballot.

Article 3: Shall the Town of North Yarmouth "**Ordinance for the Regulation of the Disposal of Hazardous Waste, Hazardous Materials Septic Waste and Industrial Waste**" be amended by adding a new **Section H.2.a** to read as shown in the attached Exhibit A?

Article 4: Shall the Town of North Yarmouth amend its Ordinance entitled "**Planning Board Standards for Reviewing Land Subdivisions**" as shown in Exhibit B?

Article 5: Shall the Town of North Yarmouth amend its Ordinance entitled "**Zoning Ordinance-Town of North Yarmouth**" as shown in Exhibit C?

Article 6: To set compensation for Town Administration and see what sum, if any, the Town will vote to raise and appropriate for same.

	Net-1988 Request	Expended 1988 Net	Requested 1989	Antic. Receipts	Net Request 1989
Admin. Assistant	18,750.00		28,037.00	10,000.00	18,037.00
Clerk/Secretary	17,450.00		17,770.00		17,770.00

	Net-1988 Request	Expended 1988 Net	Requested 1989	Antic. Receipts	Net Request 1989
Part time clerical	3,000.00		6,300.00		6,300.00
Selectmen (3)	1,800.00		1,800.00		1,800.00
Chairman of Board	100.00		100.00		100.00
Board of Assessors	1,750.00		1,750.00		1,750.00
Assessor's Agent	8,250.00		8,500.00		8,500.00
Dog Warden	100.00		100.00		100.00
Health Officer	100.00		100.00		100.00
Fire Chief	800.00		850.00		850.00
Moderator	45.00		50.00		50.00
C. D. Director	100.00		100.00		100.00
Admin. Expense	2,500.00		2,500.00		2,500.00
	54,745.00	47,451.51	67,957.00	-10,000.00	57,957.00

Article 7: 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.

	1988 Request	1989 Request
Fire and Rescue Services	\$32,450	\$33,000

Article 8: To hear and act, if necessary, upon the joint report of the Board of Selectmen and the Facilities Study Committee.

Article 9: To see what sum, if any, the Town will vote to appropriate and raise for a new Rescue Vehicle; and if approved to see how the Town will vote to fund the portion of the expenditure not raised under this article, or take any action thereon.

	Appropriation Requested
New Rescue Vehicle	\$80,000

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

	Net-1988 Request	Expended 1988	Requested 1989	Antic. Receipts	Net Request 1989
Public Service Accts.					
Civil Defense	100.00	0.00	100.00		100.00
General Assistance	4,000.00	2,856.00	4,000.00		4,000.00
Care of Cemeteries	100.00	100.00	100.00		100.00
Dog Warden	750.00	839.76	1,500.00	-750.00	750.00
Community Health Service	800.00	800.00	850.00		850.00

Public Service Accts.	Net-1988 Request	Expended 1988	Requested 1989	Antic. Receipts	Net Request 1989
Regional Transportation	425.00	425.00	445.00		445.00
PROP	2,300.00	2,300.00	2,450.00		2,450.00
WCBB TV10	150.00	150.00	150.00		150.00
Pine Blister Control	500.00	499.86	500.00		500.00
Area Council of Aging	400.00	400.00	1,000.00		1,000.00
Cocaine Task Force	500.00	0.00	0.00		0.00
	10,025.00	8,370.62	11,095.00	-750.00	10,345.00

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

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

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

Article 14: To hear and act, if necessary, upon the Report of the Selectmen's Committee on the Monuments on Memorial Highway.

Article 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.

	Raised 1988	Request 1989
Highway Investment Account	\$10,000	\$10,000

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

	Net Raised 1988	Spent 1988	1989 Request	Antic. Receipts	Net 1989 Request
Highway Department					
Highways	166,000.00	165,054.00	213,544.00	-21,000.00	192,544.00
Solid Waste Operations	71,400.00	68,761.00	96,450.00	-3,000.00	93,450.00
	237,400.00	233,815.00	309,994.00	-24,000.00	285,994.00

Article 17: To see what sum, if any, the Town will vote to raise, appropriate or otherwise fund in support of the closing of the North Yarmouth Landfill.

Landfill Closeout**165,000.00**

(This is anticipated to be a two year project, with Selectmen requesting a borrowing of up to \$165,000.00, with receipts from the Town of Pownal for ½ of principal and interest over the life of the borrowing.)

Article 18: To see what sum, if any, the Town will vote to raise and appropriate for Fixed Expenses and Operational Expense, or take any action thereon.

	Net Raised 1988	Spent 1988	1989 Request	Antic. Receipts	Net 1989 Request
Municipal Building	3,000.00	2,989.00	1,700.00		1,700.00
Insurance	15,000.00	14,500.00	20,000.00		20,000.00
Interest	-25,000.00	-2,943.00			
Supplies	4,100.00	6,071.00	6,000.00	-500.00	5,500.00
Elections	1,500.00	1,157.00	500.00		500.00
Legal Services	7,500.00	8,100.00	5,000.00		5,000.00
Employer Expense	27,000.00	30,232.00	46,615.00		46,615.00
Transfers	350.00	335.00	400.00		400.00
Utilities	8,000.00	8,219.00	8,520.00		8,520.00
Annual Audit/Report	4,500.00	5,396.00	5,500.00		5,500.00
Hydrant Rentals	8,144.00	8,103.00	8,300.00		8,300.00
Contingency	1,000.00	48.14	1,000.00		1,000.00
	<u>80,094.00</u>	<u>82,207.14</u>	<u>103,535.00</u>	<u>-500.00</u>	<u>103,055.00</u>

Article 19: To see what sum, if any, the Town will vote to raise and appropriate to provide matching funds in support of a Grant from the Maine Department of Community Planning to be used to review, develop and amend the Comprehensive Plan of the Town of North Yarmouth, or take any action thereon.

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

	1988 Request	1989 Request
Memorial Park Assoc.	300.00	300.00
Conservation Commission	300.00	300.00
Shellfish Conservation	750.00	750.00
Planning Board	1,500.00	500.00
	<u>2,850.00</u>	<u>1,850.00</u>

Article 21: 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.

	1988	1989
	Funding	Request
Cumberland Recreation Program	16,000.00	17,000.00

Article 22: 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.

	1988	1989
	Funding	Request
Prince Memorial Library	5,000.00	6,000.00

Article 23: To see what sum, if any, the Town will vote to raise and appropriate for the Capitol Improvement Investment Account, or take any action thereon.

	1988	1989
	Funding	Request
Capitol Improvement Acct.	25,000.00	25,000.00

Article 24: 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.

	1988	1989
	Request	Request
Maine Municipal Assoc.	1,533.00	1,678.00
GPCOG	2,700.00	3,000.00
	<u>4,233.00</u>	<u>4,678.00</u>

Article 25: To see what sum, if any, the Town will vote to raise and appropriate for the following Capitol Improvement Requests.

Capitol Purchase Requests	
Computer Terminal	3,000.00
Phone System	2,800.00
Air Conditioner	1,250.00
	<u>7,050.00</u>

Article 26: To see what sum, if any, the Town will vote to raise and appropriate in support of Debt Service (principal and interest) for items authorized by this or any previous Annual or Special Town Meeting, or take any action thereon.

1988 Public Works Bond	65,840.00
1986 Truck Note	26,950.00
	<hr/>
	92,790.00

Article 27: To see what sum, if any, the Town will vote to take from Surplus to apply against 1989 Appropriations.

Article 28: Shall the Town vote to accept State Revenue Sharing Funds as provided by the Maine State Legislature?

Anticipated Receipts **\$85,000.00**

Article 29: Shall the Town vote to accept Snowmobile Registration Reimbursement Funds as provided by the Maine State Legislature?

Anticipated Receipts **\$325.00**

Article 30: Shall the Town vote to accept Veterans Exemption Reimbursements as provided by the Maine State Legislature?

Anticipated Receipts **\$400.00**

Article 31: Shall the Town vote to accept Local Road Assistance Block Grant Funds as provided by the Maine State Legislature?

Anticipated Receipts **\$14,300.00**

Article 32: To see if the Town will vote to charge interest at a rate of 12% per annum, set a due date for taxes and establish a discount plan for the payment of 1989 taxes.

Given unto our hands this _____ day of February, 1989, at North Yarmouth, Maine.

ROSALYN I BASTON, Chair
DONALD SMITH
KENNETH ALLEN
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 10th, 1989 and from 9:00 a.m. until close of meeting on Saturday, March 11, 1989.

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 BOARD OF ASSESSORS

The listed valuations of the Town of North Yarmouth as of April 1, 1988 was as follows:

Land Values	\$ 23,885,495
Buildings	56,700,045
Personal Property	409,612
Veteran's Exemptions	<u>182,000</u>

In reviewing our comments, as found in the Annual Report of a year ago, we have witnessed a levelling off of Real Estate valuations that was predicted. The building cap of 40 new homes in North Yarmouth fell sharply to 28 or 29 permits. Land prices hold firm, although there appeared a slight softening in the last quarter. We also mentioned how interesting it will be to observe the dimensionable size and sophistication of the new homes built in 1988.

One could ask, "Why are the assessors so interested in the future of valuations?" Our job, under State Law, is to determine "just value" of land and properties. This total valuation is then applied to the **net** total of the Commitment, as approved by those in attendance at the **Annual Town Meeting**. Using a State mandated formula, the mill rate — the rate per thousand dollars of Valuation — is determined. If, for example, our total valuation projection falls short, and the Town commitment increases substantially, all North Yarmouth residents will realize proportional increases in their real estate taxes. For this reason, we endeavor to gauge the activities in the market place as related to North Yarmouth.

It is felt by many, that if President Bush refrains from presenting a credible program to reduce the twin-deficits, and the borrowing of monies from abroad continues, this will cause higher inflation and further lowering of the dollar. It will only be natural to have increases in mortgage rates, which in itself will temper most of the real estate activities. Therefore, it may be suggested, that a questionable number of "new starts" will be realized in 1989, and that the continued rapid rate of growth in valuations will moderate.

We are pleased to advise you that our field cards have been micro-filmed. This provides us an insurance against loss of this pertinent information and history. It may also be of interest that we are assessing

at an average of approximately 82% of market value. As of this writing, no rate changes in valuation is anticipated. It is believed that Market Conditions will be lower in 1989, and as a result, our percentage of market value will increase.

We wish to thank the citizens of North Yarmouth for their cooperation over the past year. Our Assessor's Agent, John E. O'Donnell and Associates of Auburn, will again be visiting all homes that started work in 1989 or that was begun in past years and not yet complete. We ask your continued cooperation with them so that our difficult task may be completed in a timely fashion.

Respectfully submitted,
E. C. "TED" WOLCOTT
GEORGE WARCHOL
THOMAS GOLDING
Board of Assessors

**NORTH YARMOUTH 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, ON MARCH 28th FROM 7 TO 9 P.M. AND APRIL 1, 1989 FROM 10 A.M. TO NOON, FOR THE PURPOSE OF REVISING THE LISTS OF THE ESTATES TAXABLE IN SAID MUNICIPALITY.

PURSUANT TO TITLE 36, MRSA SEC. 1482—**EXCISE TAX**, AND PARAGRAPH 6 ENTITLED **PAYMENT OF TAX**, PAYMENT OF EXCISE TAX BEFORE PROPERTY TAXES ARE COMMITTED AS FOLLOWS:

- A. Where the person seeking to pay the excise tax owned the vehicle other than an automobile, truck or truck tractor on or before April 1st, the excise tax must be paid before property taxes for the year in question are committed to the collector, otherwise the owner is subject to a personal property tax.

PURSUANT TO TITLE 36, MRSA SEC. 60101, ENTITLED **PERSONAL PROPERTY EMPLOYED IN TRADE**, SECTION 2—**ENUMERATION**:

Personal property enumerated in this subsection shall be taxes in the place where situated.

- A. Portable Mills
- B. (Repealed)
- C. All store fixtures, office furniture, furnishings, fixtures and equipment.
- D. Professional libraries, apparatus, implements and supplies.
- E. Coin-operated vending or amusement devices.
- F. (Repealed)
- G. All camp trailers, as defined in Section 1481.
- H. Television and radio transmitting equipment.

THEREFORE, IN ACCORDANCE WITH TITLE 36, MRSA SECTION 706, THE ASSESSORS OF THE TOWN OF NORTH YARMOUTH, IN THE STATE OF MAINE, HEREBY GIVES NOTICE TO ALL PERSONS LIABLE TO TAXATION IN THE MUNICIPALITY, TO FURNISH THE ASSESSOR, ON OR BEFORE APRIL 1, 1989, A TRUE AND PERFECT LIST OF THEIR ESTATES, NOT BY LAW EXEMPT FROM TAXATION, OF WHICH THEY WERE POSSESSED ON APRIL 1st. (SUCH LIST SHALL INCLUDE DOCUMENTATION OF AGE, MODEL AND SERIAL NUMBERS, PRESENT VALUE AND REPLACEMENT VALUE.)

IF ANY PERSON, AFTER SUCH NOTICE, DOES NOT FURNISH SUCH LIST, HE OR SHE IS THEREBY BARRED OF THEIR RIGHT TO MAKE APPLICATION TO THE ASSESSORS AND/OR COUNTY COMMISSIONERS, FOR ANY ABATEMENT OF HIS OR HER TAXES, UNLESS HE OR SHE FURNISHES SUCH A LIST WITH HIS OR HER APPLICATION AND SATISFIES THE ASSESSORS THAT HE OR SHE WAS UNABLE TO FURNISH IT AT THE TIME APPOINTED.

BOARD OF ASSESSORS
NORTH YARMOUTH, MAINE

REPORT OF THE NORTH YARMOUTH PLANNING BOARD

A major regional development boom has subsided recently. The Planning Board believes that North Yarmouth fared better than many other towns, in both the extent and the quality of the development that did take place.

With a reduced work load reviewing subdivisions and site plans, we have recently been able to analyze and rework some of our operating

procedures and ordinances. Applicants must now review the pre-application procedure with the Administrative Assistant prior to being placed on the agenda. Once the formal review starts, each applicant is now assigned a Planning Board member to work with between meetings. The result is a more effective and efficient process for both the Board and the applicants.

During 1988 most of the Board's project review work was devoted to eleven site plans and subdivision applications. One area of increasing interest of ours is securing public access or ownership rights from developers. With the help of the Land Trust, Conservation Commission, Greater Portland Council of Governments and the public, the following concessions were arranged with developers: 4 preservation easements, 3 public access easements, 1 dedication of land to the Town (18 acres of land on the Royal River).

The Planning Board makes important decisions which permanently impact the Town. To be most effective we need as much public input as possible; please let us know your concerns. Our regular meetings are the second Tuesday of each month.

Respectfully submitted,
FORD S. REICHE, Chairman
Planning Board

REPORT OF THE CONSERVATION COMMISSION

During the course of 1988 the Conservation Commission finalized its review of one subdivision application which was pending in 1987 and reviewed five additional subdivision applications. The anticipated surge in the number of development proposals did not materialize due to the softening of the real estate market through 1988, and there are no applications now submitted for Commission review.

We are very pleased that in five of the six proposals acted on in 1988 one or another type of open space presentations or limited public access rights were included in the final proposal. These desirable attributes were made possible by the use of conservation easements, grants of certain public access rights to the Town, and/or easements, reserving existing or proposed trail corridors. The Planning Board and the North Yarmouth Land Trust both continue to be very concerned with and supportive of the goals of presenting significant green space

and obtaining public access rights, and all of the Town's citizens should be grateful for the hard work and foresight of these two boards.

Unfortunately, other demands on their time have made it necessary for Jeffrey Shorey and Adrian Marden to tender their resignations. Jeff served as the Chair of the newly reorganized Commission in 1985-86 and Adrian has been the Commission's Treasurer for many years. Their commitment and wisdom will be sorely missed.

The Board of Selectmen have appointed Irene Friedrichs and Lynn Young to fill the slots opened by the resignation of Jeff and Adrian, and we look forward to working with them in 1989.

Finally, the Commission revised its guidelines for review of subdivisions to more clearly specify the kinds of impacts developers should consider in developing preliminary plans and to specify the information to be provided for the review process. Copies of the revised guidelines are available at the Town Office.

Respectfully submitted,
DAVID KENNEDY, Chairman

NORTH YARMOUTH FIRE DEPARTMENT

The North Yarmouth Fire Department handled 73 calls in 1988:

Fire calls	35
Auto accidents	24
Miscellaneous	7
Mutual Aid out of Town	7
Mutual Aid received	10

The Department sent three firemen for training to the National Fire Academy in Maryland. Six firemen attended the Cumberland Fire Attack School at SMVTI. We also have had various training courses at the Fire Station. The Firemen train most every Monday evening year-round.

The Department spent \$6000 from its own funds to update all fireman personnel protective clothing to state standards and also purchased a second Port-A-Tank.

Written open burning permits are granted by the Town Fire Warden, and permits are issued year round. To obtain a permit, please call:

Richard Baston, Chief	829-3789
Richard Lowell, Asst. Chief	829-3273
Clark Baston, Captain	829-3789

321 Fire Permits were issued during the year 1988.

1988 is the year in the Town's long-range plan to replace the existing 10 year old Rescue Unit. A committee has been established to study the needs for a new ambulance and the cost involved.

During the year the 17 members of the Rescue Squad responded to 112 calls.

Fire and rescue members plan to visit every house in Town within the next few months to gather information which might be helpful in case of an emergency call to your home. Your cooperation in helping us as we strive to serve you better will be appreciated.

One request we have for each of you is that you put your house number on both sides of your mailbox, or for those of you who have no mailbox, put your number in a prominent place. Gone are the days when those answering your calls knew the family of every house in Town.

We take this opportunity to thank each of you who have shown support in any way — whether it be with a card, letter, donation or a verbal "Thank You".

Respectfully submitted,
RICHARD BASTON,
 Fire Chief

**183rd ANNUAL REPORT OF THE TRUSTEES
 OF THE NORTH YARMOUTH SCHOOL FUND**

Total Resources 12/31/87:	
U.S. Treasury notes to mature 3/31/88	\$ 27,000.00
On deposit, Maine Savings Bank	<u>155.65</u>
	\$ 27,155.65

Receipts:

Interest on U.S. Treasury Notes	\$ 1,620.00
U.S. Treasury Notes Matures	27,000.00
Interest - Citibank C.D. (\$1500.00 withdrawn)	1,815.82
Interest - Maine Savings Passbook	8.59
Interest - Sun Savings 9 Mo. C.D.	93.17
Matured - Sun Savings 9 Mo. C.D.	<u>1,620.00</u>
	\$ 32,157.58

Expenditures:

U.S. Post Office - Registered Mail	\$ 1.84
Sun Savings 9 Mo. C.D.	1,620.00
Citibank - 6 Year C.D.	27,000.00
Town of North Yarmouth - Annual Payment	3,300.00
Norman Smith - Services	<u>15.00</u>
Total Expenses	\$ <u>31,936.84</u>
Net Gain	\$ 220.74

Total Resources:

Citibank 6 Year C.D.	\$27,000.00
Interest Not Withdrawn on C.D.	315.82
Balance - Maine Savings Bank Passbook	<u>60.57</u>
	\$27,376.39

Respectfully submitted,
NORMAN SMITH,
Secretary

REPORT OF THE DOG OFFICER

The following calls were responded to in 1988:

- Stray dogs to Westbrook- 23
- Other stray dogs - 15
- Barking dog complaint - 1
- Dead dogs - 2
- Dog bite - 1
- Dog in trash - 4
- Dog chasing bicycle - 1

STATE LAW REQUIRES THAT ALL DOGS, SIX MONTHS OF AGE OR OLDER, SHALL ON OR BEFORE JANUARY 1ST ANNUALLY, OR

AT SUCH TIME AS SUCH DOG BECOMES SIX MONTHS OLD, MUST BE LICENSED AT THE TOWN CLERK'S OFFICE; AND AT SUCH TIME, A STATE OF MAINE CERTIFICATE OF RABIES VACCINATION WITHIN 720 DAYS MUST BE PRESENTED. STATE OF MAINE CERTIFICATION ONLY WILL BE ACCEPTED ACCORDING TO STATE LAW. PROOF OF NEUTERING OR SPAYING MUST ALSO BE PRESENTED AT THIS TIME. DOGS LICENSED AFTER APRIL 1ST OF EACH YEAR SHALL BE SUBJECT TO A CONSTABLE'S FEE OF \$4.00 EACH.

Licensing your dog is really for your own benefit and the protection of your pet. If your dog is found 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

REPORT OF THE ROAD COMMISSIONER

Over the past year, your Highway Department employees have been kept very busy with road construction projects, ditching and patching of roads, winter work and the construction projects at the new facilities. I would like to thank the town for the support shown at the 1988 Town Meeting and invite anyone who has not seen the new facilities on Parsonage Road to stop by.

Projects for 1988 were as follows:

- Final grading and paving of Mill Road
- Recycling, grading and paving of Parsonage Road
- Paving of Deer Run Road
- Ditching work on several roads
- Brush cutting in many areas

A majority of the summer was spent working on the ground work for the garage and sand building. Many people helped with this facility, among them Jerry True, Guy Lovell, Clayton Barter and Al Grover. My thanks to all of them.

The new vehicles were received in early summer and put to work right away. They should serve the Town for many years to come. I thank all citizens for their support and understanding especially in times of bad weather.

Respectfully submitted,
ROBERT SWEETSER,
Road Commissioner

REPORT OF THE NORTH YARMOUTH LAND TRUST

The North Yarmouth Land Trust, a private, non-profit organization, was founded in 1987 by a group of North Yarmouth residents with the purpose of preserving and protecting the unique heritage and natural beauty of North Yarmouth for current and future generations. By working with landowners, the Land Trust can help control the development of natural areas identified as being important to the town's character, while still allowing economical development of less critical areas. The Land Trust believes that more than anything else, it will be the thoughtful decisions of today's residents that will determine the appearance of North Yarmouth as we move into the 21st century.

Now into our third year, 1988 proved to be a very exciting year for the North Yarmouth Land Trust. In addition to officially becoming incorporated as a non-profit corporation, the Trust reviewed and eventually accepted four conservation easements on properties in North Yarmouth totalling over 50 acres! Two of the easements are particularly noteworthy. Kathryn Dion and David Kennedy placed nearly half of their twenty acre farm bordering the Royal River in an easement now held by the Trust. In a sub-division located off Route 115, Ursula and Lee Baier, working with developer Atlantic Options of Portland, set aside nineteen acres of forest within a 100+ acres subdivision to remain "forever wild". These and other easements have instilled in the sixteen member Land Trust board a feeling of encouragement that there are numerous residents in North Yarmouth willing to take the necessary action to preserve the beauty and character of our unique town.

The Land Trust welcomes inquiries regarding alternatives the landowner has when it comes to deciding on the future of one's land. We are also looking for individuals to work with us as a member of our

organization. Any inquiries may be directed to our officers, or if you would like, plan on attending one of our monthly meetings, held on the third Tuesday of the month at 7:30 p.m. in the town office.

Rob Taisey, President
846-6338

Harry Nelson, Secretary
829-6131

Von Day, Vice President
829-3903

Roger Asch, Treasurer
829-3862

CEMETERY COMMISSION REPORT

The Cemetery Commission continues to maintain the three cemeteries in North Yarmouth — Bowie, Pine Grove, and Walnut Hill. Clayton Barter serves as superintendent and oversees the maintenance during the year. In 1988, a new storage building was constructed at the Walnut Hill Cemetery.

We also remind the public that using motorized vehicles such as snowmobiles, motor bikes and ATVs is forbidden on cemetery property and please do not ride horses in the cemeteries.

Respectfully submitted,
RICHARD BASTON,
Clerk

NORTH YARMOUTH WATER DISTRICT BALANCE SHEET December 31, 1988

ASSETS

Current Assets:

Checking Account	\$ 1,673.01	
Peoples Heritage Account	3,269.45	
Peoples Sinking Fund Account	6,301.03	
Sun Savings Sinking Fund Account	1,141.00	
Accounts Receivable	<u>835.03</u>	
		\$ 13,219.52

Fixed Assets:

Operating Property	411,546.59	
Less Depreciation Reserve	<u>54,882.16</u>	
		\$356,664.43

Total Assets

\$369,883.95

LIABILITIES, RESERVES AND SURPLUS

Current Liabilities:

Accounts Payable	\$ 650.00	
Customer Advances	<u>144,441.71</u>	
		\$145,091.71

Long Term Bonds		161,400.00
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Sinking Fund Reserves	7,442.03	
Funded Debt Retired Through Surplus	41,880.00	
Surplus	<u>14,070.21</u>	
		\$ <u>63,392.24</u>

Total Liabilities, Reserves and Surplus		\$369,883.95
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**NORTH YARMOUTH WATER DISTRICT
INCOME & EXPENSE STATEMENT 1987**

Operating Revenue:

Sale of Water	\$18,056.60	
Fire Protection Income	<u>11,003.10</u>	
		\$ 29,059.70

Operating Expense:

Water Purchased	7,390.60	
Meter Reading	500.00	
Repairs, Mains, Services & Meters	1,372.96	
Depreciation	<u>5,056.45</u>	
		\$ <u>14,320.01</u>

		\$ 14,739.67
Paid for by Customer		<u>1,976.23</u>
Operating Profit		\$ 16,715.92

Administration Costs:

Officers & Trustees	\$ 700.00	
Insurance & Bonds	1,756.00	
Office Supplies	292.55	
Legal & Audit Expense	<u>165.00</u>	
		\$ <u>2,913.55</u>

		13,802.37
Insurance Return		<u>279.22</u>
		\$ 14,081.59

Other Income:	
Interest Income	<u>1,093.07</u>
	\$ 15,174.66
Other Expenses:	
Interest Expense	8,365.00
Contractual Payments	<u>3,400.00</u>
	\$ <u>11,765.00</u>
Net Income	3,409.66
Checkbook Balance January 1, 1988	\$ 4,025.93
Receipts 1988	<u>33,863.31</u>
Available Funds	37,889.24
Less Disbursements	- <u>36,216.23</u>
Checkbook Balance Dec. 31, 1988	\$ 1,673.01

Respectfully submitted,
 WILLIAM DEXTER
 BENJAMIN GROVER
 NORMAN SMITH

REPORT OF THE NORTH YARMOUTH HISTORICAL SOCIETY

During 1988 the North Yarmouth Historical Society has continued to hold its monthly meetings at the Old Town House on Rte. 9. Some highlights from our year's programs are: "History of North Yarmouth," a slide lecture by Ursula Baier. "Letters Home", a Skillings family history with Suzanne Quirk and other family members reading original early letters, "Remember the Farm" gave us a fun and interesting evening listening to the memories of local farmers and children of local farmers. (This program was taped and we hope to have a panel like this each year, collecting reminiscences of the town.) In the fall we had more than 40 bring their supper picnics to the quarry on Royal Road, scene of North Yarmouth's once important granite industry. Norman Reed and Bo Waterman demonstrated how the granite was split. Many tried their hand at lifting the heavy tools and cutting the granite themselves. Our apple pressing activities brought the boy scouts and leader, Neil Jensen, to spend the night in the Old Town House and help with the press. On a separate day, a group of school children from Brunswick came and learned about cider pressing and everyday life in the 19th century. Our cooperation with the schools will continue. We

would like to think that every student resident of North Yarmouth will have been to the Old Town House before they graduate.

Upkeep and restoration of the historic Old Town House has consumed much energy and time. Our painter has only done half his job and we apologize for the scruffy look of the building. The painting will be completed in the spring.

Our annual spring clean up left the old clerk's office clean and ready to be restored as it was. The kitchen serves as an excellent example of how things were at the turn of the century in North Yarmouth. Our working wood cook stove is used at our Christmas party to cook the gingerbread men made by the children. During our cider pressing, we have cooked cornbread in the oven. The kerosene lamps and our other woodstove in the main room makes our monthly meetings cozy and very warm.

The Historical Society always welcomes objects of historical interest: kitchen items, office items, and of course photographs, letters and documents. Help with records and documents is always needed. (Please contact Ursula Baier if interested.)

Oral history is perhaps the best way to save individual's experiences and impressions. A history book synthesizes, generalizes, and homogenizes. Saving our townfolks' memories in their own words is possibly the most valuable legacy we could leave our children or future town residents. The tape recorder has made it relatively easy to capture this important information about every day life. If you are interested in being an interviewer or interviewee, please contact Peggy Wiles.

In 1989 we are planning to launch a marker program for the oldest houses in North Yarmouth. We will start with a dozen or so in the center of town. Research on many of the houses has already been completed and we hope to have some of the plaques up by the end of the summer. The creation of a local historic district should be a focal point for all town residents and committees. Will anyone remember or care that the Buxton houses were the center of thriving businesses in the middle of the 1800's? Let's move into the future wisely, by not forgetting the legacy of the past.

The Historical Society would welcome anyone who would like to volunteer time to any of our committees: Old Town House maintenance and restoration; House markers program; Programs; Books and Publications; Town records; Photographs and Documents; Geneology; Board of Trustees.

Respectfully submitted,
PEGGY WILES,
President

Officers and Board of Trustees

President: Peggy Wiles
1st Vice President: Ursula Baier
Treasurer: Elizabeth Woodward
Secretary: Liza Chandler
Honorary Trustees: Dura Bradford, Nellie Leighton, Shirley Fountain
Members of Board: Anne Tarbox, Kathryn Dion, Ellen Endtel, William Shumaker, Suzanne Quirk

REPORT OF THE BUILDING INSPECTOR

Although the 5% cap on new home construction was not met in 1988, there were 122 permits issued. All residents and builders are reminded that a building permit is required for:

- New Construction (including decks & out buildings)
- Renovations that are structural in nature
- The moving in of a new building
- Demolition of an existing building
- Removal of earth materials

To obtain a permit for a new dwelling, you must submit the following:

- Sanitary Waste Permit from the Town Plumbing Inspector
- Plot plan with Abutter's names
- Permit to enter road from Town or State
- Total Estimated Cost (including land and labor - current market value)

Respectfully submitted,
NORMAN SMITH,
Building Inspector

BUILDING PERMITS ISSUED

Albert Halliday	House & Garage	Colonial Pines
Al Dubay	House, Garage, Deck	Parsonage Road
Virginia Anderson	House	Sligo Road
William Dexter	Renovations	Walnut Hill Commons
Neal Crosson	House, Garage	Route 9
Ring Realty Trust	House	North Road
Dan Burke	Clubhouse	Parsonage Road
Deborah Leroux	Foundation	West Pownal Road
Steven Dunn	Storage Shed	North Road
Robert Lowe	Entrance Addition	Gray Road
Chris Holt	House and Garage	Equestrian Estates
Stephen Parisi	House	Mill Road
Donald Russell	Finish 2nd Floor	Lufkin Road
Randall Simonse	Addition	Town Farm Road
Edward Reagan	Repair Fire Damage	Mill Road
Bill Skolfield	Sunspace	Haskell Road
Gerard Breton	Addition	Doughty Road
John Reali	Addition	Delwin Drive
Maria Marden	Swimming Pool	North Road
Vern Bornheimer	Storage Building	Parsonage Road
Charles Haight	Bathroom	Town Farm Road
Jeff Marstaller	Greenhouse	Mountfort Road
Kevin Pride	House	Sligo Road
Clifford White	Deck	Gray Road
Paul Turina	Renovations	Walnut Hill Road
Richard Baston, Inc.	House	Memorial Highway
David Decker	Garage, Family Rm.	Baston Road
Gregory Soper	House, Workshop	Chandler Brook Est.
David Jensen	Dormer	Memorial Highway
Taryn Stackpole	House	Chandler Brook Est.
Leo Thiboutot	Garage	Baston Road
Dan Burke	Family Room	Parsonage Road
Henry Buchholz	House, Garage	Equestrian Estates
Tim Porter	Shed	Sligo Road
John Linscott	Deck	Cumberland Road
Taryn Stackpole	Barn	Chandler Brook Est.
Dennis Leeman	Garage	Greely Road Ext.
Clinton Nason	Storage Building	Pea Lane
Glen Butler	Storage Building	Pea Lane
Patricia Bowsman	Storage Building	North Road

James Brown	Garage Addition	Deer Run Road
Nancy Perry	Inground Pool	Gray Road
Michael Roof	Workshop Addition	Walnut Hill Road
Seth Hedgecock	Shed	New Gloucester Road
Ford Reiche	Add Rooms	Sweetser Road
John Stewart	House	Mill Road
Ted Wolcott	Shed	Deer Run Road
John Carpenter	Deck	Bayberry Drive
Sherman Hamilton	Deck	Sligo Road
Charles Putman	Deck	Doughty Road
Roderick Smith	Bulkhead	North Road
Frank Parker	Deck	Cumberland Road
Peter McMann	Deck	Cumberland Road
Andrew Curtin	House, Garage, Deck	Chandler Brook Est.
Edward Paslawski	Garage to Family Room	Royal Road
Gordon Scannell	House, Garage	Hawthorne Road
Charles Haight	House, Office Bldg.	Walnut Hill Road
Louis Brown	Inground Pool	Lufkin Road
Vernon Goff, Jr.	Garage	Gray Road
Armon Duford	Porch	North Road
Larry Adlerstein	Addition	North Road
Albert Allen	Sun Room	Walnut Hill Road
Brian Saucier	Deck	Walnut Hill Road
Sandra Boynton	Addition, Porch	Walnut Hill Road
Robert Pelletier	Porch	Cumberland Road
William Cairns	House, Garage	Ledge Road
Michael Meehan	House	Town Farm Road
Christopher Green	Addition	North Road
Town of North Yarmouth	Municipal Garage	Parsonage Road
Ben Grover	House	Baston Road
Gordon Corbett	Renovations	The Lane
Joseph Caiazzo	Renovations	Mountfort Road
Randall Verrill	Top Soil Removal	Walnut Hill Road
Randall Allen	Potting Shed	Walnut Hill Road
Jeff Marstaller	Greenhouse	Mountfort Road
Town of North Yarmouth	Salt/Sand Bldg.	Parsonage Road
Walnut Hill Cemetery	Storage Building	Walnut Hill Road
Jeffrey Rose	Garage, Foundation	Royal Road

John Lewis Anderson	Inground Pool	Mill Road
Landscaping	Office in Ell	Memorial Highway
Susan Scott	House	Memorial Highway
John Reed, Jr.	Addition	North Road
Kathy Beem	House	Cumberland Road
Larry Lonagan	House, Garage	Abby Lane
Alice North	Gable Roof	North Road
Peter Milliken	Renovations	Sligo Road
Arnold Hamilton	Shed Addition	Prince Well Road
Stephen Hastings	Porch Addition	Sligo Road
Janice Young	Barn	Cluff Road
Michael Babin	Shed	Meadowcreek Lane
Dana North	Garage	North Road
Robert Davis	Carriage House	Gray Road
James Knight	Chimney	Gray Road
Sherwood Hamill	Barn Renovations	Memorial Highway
Theona Lagasse	Skylight	New Gloucester Road
Carol Clough	Horse Barn	Haskell Road
Kevin Hughes	Family Room	Royal Road
Clinton Smith	House	Mill Road
Lionel Gladstone	Garage	Mountfort Road
Gary Whiting	Sun Room, Deck	Mill Road
Christopher Blum	Garage	Sligo Road
Jonathon Sharp	Office Renovations	Walnut Hill Road
Greg Fryer	New Dormers	New Gloucester Road
Stephen Lathrop	Garage	Mountfort Road
John Glasier	Storage Building	Cumberland Road
John Carpenter	Finish Basement	Bayberry Drive
AH Grover Inc.	Storage Building	Doughty Road
Brian Tarbox	Porch Renovations	Walnut Hill Road
Kenneth Hovermale	House, Garage	Mountfort Road
Barry Howgate	Sunroom Renovation	Gray Road
Ford Reiche	Carriage Shed	Sweetser Road
Roger Young	Finish Basement	Gray Road
Stanley Thims	Apartment Addition	New Gloucester
Sylvain Launiere	Storage Buiding	Mill Road
Thomas McGough	Roof Addition	Gray Road
Lilly Construction	House	Gray Road
David O'Brien	Barn	North Road
David O'Brien	Shop	North Road
John Woodcock	Entrance	Smithwood Drive
Michael Packard	Window Renovations	Mill Road

TAX COLLECTIONS**1988 TAXES UNPAID AS OF 12/31/88**

* indicates paid after close of books

Adams, John		\$1,151.57
Al-Alwi, Monsoure T.		128.44
Anderson, Dana		703.36
Anderson, Dana		32.60
Anderson, Donna G.		946.06
Arbo, Irene E.		39.52
Armstrong, David		1,575.02
Babin, Michael S.	Bal.	186.88
* Bean, Sally & Fred		1,623.49
Brady, Mary		1,618.86
Brown, Barbara		642.06
Campbell, David A.		996.72
Cedar Spring Land & Cattle Co.		154.62
Cedar Spring Land & Cattle Co.		155.12
Cedar Spring Land & Cattle Co.		155.12
Cedar Spring Land & Cattle Co.		155.12
Charron, Romeo		59.28
Cleaves, Linda		896.86
Clough, Dennis W.		1,748.97
Codere, Roger		1,062.28
Coffin, Philip C.	Bal.	87.27
Coffin, Philip C.		451.75
Coffin, Raymond		69.16
Coffin, Raymond	Bal.	390.42
Collins, Helen		634.38
David, Ronald		515.64
Delois, Joseph A.		163.02
Dolloff, Mary		1,147.72
* Duford, Armon C.		625.48
Dugas, Benjamin		778.61
Dugas, Lucille		2,092.89
Dunn, Steven J.		1,144.47
Farrin, Lloyd		1,390.79
Fecteau, Jack & Rosemary		1,705.05
Fullam, Conway & Magee, Maureen		1,173.26

Gallant, Robert A.		123.50
Garland, Isabelle		340.77
Golden Shears	Pers.	1.85
Grant, Steven & Victoria		1,033.51
Hall, James B. II		846.49
Hamill, Joseph	Bal.	341.15
Hanson, Robert & Karen		1,029.43
Hascall, David		857.44
Haskell, Barbara		118.56
Haskell, Rhodes & Barbara		853.49
Hutchins, Jack E.		1,486.64
Irving, Harry O.		33.89
Jewett, Frederick		1,219.75
Kelly, Arlene		352.54
Kelly, Peter W. III		148.15
Kennison, Paul		1,643.54
Kinney, Fred		58.44
* Kyle, Betsy		1,668.39
LaGasse, Theona	Bal.	137.13
Lausier, Conrad		954.26
Leroux, Deborah	Bal.	270.66
Locey, Cherylyn		128.44
Locey, Cherylyn		734.95
Lowell, Barbara		505.83
Lowell, Robert		504.98
MacDonald, Eleanor		539.62
Manter, Bradley		994.19
Marquis, Joan C.		480.90
Maxwell, William & Marlene		956.01
McGough, Thomas		2,765.71
McKown, Brenda		801.14
McLeod, Peter		1,526.80
Meehan, Michael		24.21
* Moran, Scott A.		139.95
Nason, Basil		856.76
Nelson, Carl R.		4.94
Nelson, Carl R.		1,630.23
Nelson, Carl R.		197.60
Nicholas, James & Mary		1,238.67
Nielsen, Lief & Jayne		1,024.84
Oliver, Brian		1,116.45
Olsen, Scott F.	Bal.	501.92

Parisi, Stephen	Bal.	2.85
Peaslee, Silas		790.54
Pelletier, Robert		1,062.83
Perkins, Helen		451.91
Putman, Charles		1,284.47
* Queen, Robert A.		837.19
PDK Sand & Gravel Inc.		662.35
Saunder, Thomas & Wilson, Ronald		711.36
Septivac Pumping		242.57
Sessums, Robert & Inches, Susan		896.70
Sharp, Matthew		1,182.31
Slim n' Trim	Pers.	133.38
Sloan, William		857.98
Sloat, Ronald		775.35
Smith, James K.		1,269.22
Stasinowski, Hienz		243.86
Storey, Harland E., Jr.		921.82
Stowell, Christine		834.45
Strom, Michael & Lorry		1,000.56
Sweetser, Austin		245.60
Vogeler, Edward, Jr.		185.25
Vogeler, Edward C., Jr.		948.65
Washo, Michael P.		1,490.17
Weaver, Charles W., III		1,134.36
Westra, Steven D.		859.55
Whitney, Alton & Joanne		821.42
Whitney, Estate of Laura		261.82
Williams, Raymond		432.82
Williams, Raymond		34.58
Williamson, William & Carla		1,776.16
Wright, Margaret	Bal.	897.72
Young, Janice		949.49
		<hr/>
		\$80,794.87

1988 LIENS DUE 12/31/88

Cleaves, Linda O.	956.27
Garland, Isabelle	379.95
Grant, Steven & Victoria	1,097.14
Hall, James B., II	823.74
Haskell, Barbara	91.22
Haskell, Rhodes & Barbara	902.16

Lausier, Conrad	513.30
Lowell, Barbara	340.41
MacDonald, Est. of Douglas	189.23
McGough, Thomas	2,863.43
Nicholas, James & Mary	1,308.01
Oliver, Brian	1,181.06
Stowell, Christine	891.81
Strom, Michael & Lorry	1,052.65
Williams, Raymond	449.50
Williams, Raymond	45.86
Young, Janice	<u>710.62</u>
	\$13,798.36

1987 LIENS DUE 12/31/87

Stowell, Christine	746.92
--------------------	--------

SENATOR ROBERT G. DILLENBACK
DISTRICT 27



State of Maine
Senate Chamber
Augusta, Maine 04333

January, 1989

Dear Friends:

As we begin a new year and a new Legislature in Augusta, I want to thank you for giving me the opportunity to continue representing you in the Maine Senate.

The President of the Senate has appointed me to serve as a member of the Legal Affairs Committee for the next two years. I have served on this Committee since first elected to the Legislature and hoped to be able to continue this service. Legal Affairs is an important and interesting committee which has within its jurisdiction such issues as elections, gambling, liquor control, firearms, the landlord-tenant laws and suits against the State.

Legislation which I am sponsoring this session would allow towns, if they so desire, to plow and maintain private roads. This is an issue which affects many of my constituents and I urge you to become involved in the process through attendance at the public hearing or with your telephone calls and letters.

I welcome your thoughts and your concerns as we in the Legislature strive to keep our past commitments to Maine people and to address the challenges of education, child care, solid waste, affordable housing, economic development, welfare reform and property taxes.

As always, please feel free to call me in Augusta (289-1505 or 1-800-423-6900) or at my home (829-5572) if I can be of assistance to you.

Best wishes for a happy, healthy and prosperous 1989.

Sincerely,

A handwritten signature in cursive script, reading "Robert G. Dillenback".



HOUSE OF REPRESENTATIVES

STATE HOUSE AUGUSTA 04333

289-1400

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

February 1989

To the Citizens of North Yarmouth:

I would like to take this opportunity to thank you for the support and confidence you have shown in me. It is an honor to return to Augusta as your State Representative.

My re-appointment to the Joint Standing Committee on Appropriations and Financial Affairs continues your impact on Maine's budget. I look forward to hearing your views about the spending priorities of state government. Your input is valuable to me, and I pledge to you continued diligence to ensure that your tax dollars are spent wisely.

The First Session of the 114th Legislature officially began its work on January 3 and will adjourn in late June. Almost 2100 bills have been submitted by individual legislators, and a new state budget for the two years beginning July 1, 1989 will be considered. This budget will exceed \$3 billion, and its review will require detailed scrutiny. New initiatives in the areas of property tax relief, solid waste disposal, affordable housing, education, and health care will be included in future spending.

I will continue to update you about what is happening in Augusta in my bi-weekly Shopping Notes column, and will seek your opinions again through a questionnaire. Your thoughts about legislative issues are important to me as we continue to work together. You may call me in Augusta at 1-800-423-2900 or at home, 846-5246.

I am convinced that together we can help to improve the quality of life for our area and for all Maine citizens. Thank you for the support and interest.

Sincerely,

Judith C. Foss
State Representative
District 40

District 40 North Yarmouth and part of Yarmouth

Town of North Yarmouth
North Yarmouth, Maine

Financial Report
Year Ended
December 31, 1988

TOWN OF NORTH YARMOUTH, MAINE
DECEMBER 31, 1988

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BERRY, FOWLES & CO.

CERTIFIED PUBLIC ACCOUNTANTS

6 FUNDY CIRCLE

FALMOUTH, MAINE 04105

GEORGE E. BERRY, CPA
DONALD E. TALBOT, CPATELEPHONE
781-3443GEORGE R. HOWARD, CPA
MICHAEL C. ROYER, CPAFebruary One
1 9 8 9

REPORT OF INDEPENDENT CERTIFIED PUBLIC ACCOUNTANTS

Board of Selectmen
Town of North Yarmouth
North Yarmouth, Maine

We have audited the accompanying general purpose financial statements of the Town of North Yarmouth, Maine as of and for the year ended December 31, 1988 as listed in the table of contents. These financial statements are the responsibility of the Town's management. Our responsibility is to express an opinion on these financial statements based on our audit.

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

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 the financial report.

In our opinion, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of the Town of North Yarmouth as of December 31, 1988 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.

Our audit was made for the purpose of forming an opinion on the general purpose financial statements taken as a whole. The schedules listed in the table of contents are presented for purposes of additional analysis and are not a required part of the general purpose financial statements of the Town of North Yarmouth, Maine. Such information has been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, in our opinion, is fairly stated in all material respects in relation to the general purpose financial statements taken as a whole.

Berry, Fowles & Co.

Certified Public Accountants

TOWN OF NORTH YARMOUTH, MAINE
ALL FUND TYPES AND ACCOUNT GROUPS
COMBINED BALANCE SHEET
DECEMBER 31, 1988 AND 1987

Exhibit A-1

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	Governmental Fund Types		Fiduciary Fund Type	Account Group	Totals	
	General	Capital Project	Trust	General Long-Term Debt	(Memorandum Only) 12-31-88	12-31-87
ASSETS:						
Cash	\$236,171.	\$18,496.	\$50,622.	--	\$305,289.	\$326,716.
Receivables:						
Taxes	80,819.	--	--	--	80,819.	66,264.
Liens	14,545.	--	--	--	14,545.	10,741.
Interest	--	--	--	--	--	1,775.
Due from Other Funds	2,357.	--	--	--	2,357.	4,987.
Amount to be Provided for Retirement of General Long-Term Debt	--	--	--	\$277,500.	277,500.	47,500.
TOTAL ASSETS	\$333,892.	\$18,496.	\$50,622.	\$277,500.	\$680,510.	\$457,983.
LIABILITIES AND FUND EQUITY:						
Liabilities:						
Accounts Payable	\$ 4,579.	--	--	--	\$ 4,579.	\$ 8,443.
Deferred Revenues	57,452.	--	--	--	57,452.	63,798.
Due to Other Funds	--	\$ 1,507.	\$ 850.	--	2,357.	4,987.
General Obligation Bonds and Notes Payable	--	--	--	\$277,500.	277,500.	47,500.
	<u>\$ 62,031.</u>	<u>\$ 1,507.</u>	<u>\$ 850.</u>	<u>\$277,500.</u>	<u>\$341,888.</u>	<u>\$124,728.</u>
Fund Equity:						
Fund Balances:						
Reserved	\$105,835.	--	--	--	\$105,835.	\$ 64,534.
Unreserved:						
Undesignated	166,026.	\$16,989.	\$49,772.	--	232,787.	268,721.
	<u>\$271,861.</u>	<u>\$16,989.</u>	<u>\$49,772.</u>	<u>--</u>	<u>\$338,622.</u>	<u>\$333,255.</u>
TOTAL LIABILITIES AND FUND EQUITY	\$333,892.	\$18,496.	\$50,622.	\$277,500.	\$680,510.	\$457,983.

See Notes to Financial Statements.

BERRY, POWERS & CO., FALMOUTH, 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, 1988 AND 1987

Exhibit A-2

	<u>Governmental Fund Types</u>		<u>Fiduciary Fund Type</u>	<u>Totals</u>	
	<u>General</u>	<u>Capital Project</u>	<u>Trust</u>	<u>(Memorandum Only)</u> <u>12-31-88</u> <u>12-31-87</u>	
REVENUES:					
Taxes	\$1,196,497.	--	--	\$1,196,497.	\$1,070,674.
Intergovernmental	103,929.	\$ 189.	--	104,118.	70,992.
Miscellaneous	6,641.	14,030.	\$ 5,056.	25,727.	10,953.
	<u>\$1,307,067.</u>	<u>\$ 14,219.</u>	<u>\$ 5,056.</u>	<u>\$1,326,342.</u>	<u>\$1,152,619.</u>
EXPENDITURES:					
General Government	\$ 47,452.	--	--	\$ 47,452.	\$ 40,629.
Public Safety and Services	111,991.	--	\$ 8,780.	120,771.	76,944.
Highway Department	175,056.	--	--	175,056.	171,085.
Fixed Expenses and Operations	127,472.	--	--	127,472.	96,321.
Town Organizations and Committees	28,083.	--	--	28,083.	24,017.
Education	741,930.	--	--	741,930.	654,941.
Debt Service	24,282.	--	--	24,282.	27,586.
Capital Investment	25,000.	\$ 324,730.	--	349,730.	25,000.
	<u>\$1,281,266.</u>	<u>\$ 324,730.</u>	<u>\$ 8,780.</u>	<u>\$1,614,776.</u>	<u>\$1,116,523.</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>\$ 25,801.</u>	<u>\$(310,511.)</u>	<u>\$(3,724.)</u>	<u>\$ (288,434.)</u>	<u>\$ 36,096.</u>
OTHER FINANCING SOURCES (USES):					
Operating Transfers In	--	\$ 75,000.	--	\$ 75,000.	\$ 9,843.
Operating Transfers Out	\$ (75,100.)	--	\$ 100.	(75,000.)	(9,843.)
Proceeds from Bond Issue	--	252,500.	--	252,500.	--
	<u>\$ (75,100.)</u>	<u>\$ 327,500.</u>	<u>\$ 100.</u>	<u>\$ 252,500.</u>	<u>--</u>
EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	<u>\$ (49,299.)</u>	<u>\$ 16,989.</u>	<u>\$(3,624.)</u>	<u>\$ (35,934.)</u>	<u>\$ 36,096.</u>
UNRESERVED FUND BALANCE - AT BEGINNING OF YEAR	<u>215,325.</u>	<u>--</u>	<u>53,396.</u>	<u>268,721.</u>	<u>232,625.</u>
UNRESERVED FUND BALANCE - AT END OF YEAR	<u>\$ 166,026.</u>	<u>\$ 16,989.</u>	<u>\$49,772.</u>	<u>\$ 232,787.</u>	<u>\$ 268,721.</u>

See Notes to Financial Statements.

BERRY, POWERS & CO., YARMOUTH, MAINE

Town of North Yarmouth

TOWN OF NORTH YARMOUTH, MAINE
GENERAL FUND
BALANCE SHEET
DECEMBER 31, 1988

ASSETS:		
Cash		\$236,171.
Receivables:		
Taxes	\$ 80,819.	
Tax Liens	<u>14,545.</u>	95,364.
Due from Other Funds		<u>2,357.</u>
TOTAL ASSETS		<u>\$333,892.</u>
 LIABILITIES AND FUND BALANCES:		
Liabilities:		
Accounts Payable	\$ 4,579.	
Deferred Revenues - Property Taxes	<u>57,452.</u>	\$ 62,031.
Fund Balances:		
Reserved for Specific Purposes	\$105,835.	
Unreserved:		
Undesignated	<u>166,026.</u>	<u>271,861.</u>
TOTAL LIABILITIES AND FUND BALANCES		<u>\$333,892.</u>

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, 1988

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
REVENUES:			
Taxes:			
Property	\$ 998,042.	\$ 983,128.	\$(14,914.)
Excise	36,500.	213,369.	176,869.
	<u>\$1,034,542.</u>	<u>\$1,196,497.</u>	<u>\$161,955.</u>
INTERGOVERNMENTAL REVENUES:			
State Revenue Sharing	\$ 78,600.	\$ 80,352.	\$ 1,752.
Aid to Education	21,222.	23,577.	2,355.
	<u>\$ 99,822.</u>	<u>\$ 103,929.</u>	<u>\$ 4,107.</u>
MISCELLANEOUS REVENUES:			
Interest and Costs (Net)	--	\$ 1,948.	\$ 1,948.
School Fund Receipts	\$ 3,300.	3,300.	--
Other	--	1,393.	1,393.
	<u>\$ 3,300.</u>	<u>\$ 6,641.</u>	<u>\$ 3,341.</u>
TOTAL REVENUES (Note 3)	<u>\$1,137,664.</u>	<u>\$1,307,067.</u>	<u>\$169,403.</u>
EXPENDITURES:			
General Government	\$ 54,745.	\$ 47,452.	\$ 7,293.
Public Safety and Services	113,875.	111,991.	1,884.
Highway Department	176,000.	175,056.	944.
Fixed Expenses and Operations	129,251.	127,472.	1,779.
Town Organizations and Committees	28,083.	28,083.	--
Education	742,110.	741,930.	180.
Debt Service	28,500.	24,282.	4,218.
Capital Investment	25,000.	25,000.	--
TOTAL EXPENDITURES	<u>\$1,297,564.</u>	<u>\$1,281,266.</u>	<u>\$ 16,298.</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>\$ (159,900.)</u>	<u>\$ 25,801.</u>	<u>\$185,701.</u>
OTHER FINANCING SOURCES (USES):			
Operating Transfers In (Out):			
Capital Project Funds	\$ (75,000.)	\$ (75,000.)	--
Trust Funds	(100.)	(100.)	--
	<u>\$ (75,100.)</u>	<u>\$ (75,100.)</u>	<u>--</u>
EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	<u>\$ (235,000.)</u>	<u>\$ (49,299.)</u>	<u>\$185,701.</u>

See Notes to Financial Statements..

TOWN OF NORTH YARMOUTH, MAINE
GENERAL FUND
STATEMENT OF CHANGES IN FUND BALANCE
YEAR ENDED DECEMBER 31, 1988

	<u>Unreserved</u> <u>Undesignated</u>
FUND BALANCE - JANUARY 1, 1988	\$215,325.
EXCESS OF ACTUAL REVENUES AND OTHER SOURCES OVER (UNDER) ACTUAL EXPENDITURES AND OTHER USES (Exhibit B-1)	<u>(49,299.)</u>
FUND BALANCE - DECEMBER 31, 1988	<u>\$166,026.</u>

See Notes to Financial Statements.

Exhibit C-1

TOWN OF NORTH YARMOUTH, MAINE
CAPITAL PROJECT FUNDS
BALANCE SHEET
DECEMBER 31, 1988

ASSETS:	
Cash	<u>\$18,496.</u>
LIABILITIES AND FUND BALANCE:	
Liabilities:	
Due to General Fund	\$ 1,507.
Fund Balance	<u>16,989.</u>
TOTAL LIABILITIES AND FUND BALANCE	<u>\$18,496.</u>

See Notes to Financial Statements.

Exhibit C-2

TOWN OF NORTH YARMOUTH, MAINE
CAPITAL PROJECT FUNDS
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
YEAR ENDED DECEMBER 31, 1988

REVENUES:	
Intergovernmental	\$ 189.
Interest	3,915.
Miscellaneous	<u>10,115.</u>
	\$ 14,219.
EXPENDITURES	<u>324,730.</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>\$(310,511.)</u>
OTHER FINANCING SOURCES (USES):	
Proceeds from Bond Issue	\$ 252,500.
General Fund	<u>75,000.</u>
	<u>\$ 327,500.</u>
EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	\$ 16,989.
FUND BALANCE - JANUARY 1, 1988	<u> --</u>
FUND BALANCE - DECEMBER 31, 1988	<u>\$ 16,989.</u>

See Notes to Financial Statements.

Exhibit D-1

TOWN OF NORTH YARMOUTH, MAINE
 TRUST FUNDS
 BALANCE SHEET
 DECEMBER 31, 1988

	<u>Cemetery Trust Funds</u>
ASSETS:	
Cash	<u>\$50,622.</u>
LIABILITIES AND FUND BALANCE:	
Liabilities:	
Due to General Fund	\$ 850.
Fund Balance	<u>49,772.</u>
TOTAL LIABILITIES AND FUND BALANCE	<u>\$50,622.</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, 1988

	<u>Cemetery Trust Funds</u>
REVENUES:	
Interest	\$ 3,331.
Sale of Lots and Perpetual Care	<u>1,725.</u>
	\$ 5,056.
EXPENDITURES:	
Care and Maintenance of Cemeteries	<u>8,780.</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	\$(3,724.)
OTHER FINANCING SOURCES (USES):	
Operating Transfers:	
General Fund	<u>100.</u>
EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	\$(3,624.)
FUND BALANCE - JANUARY 1, 1988	<u>53,396.</u>
FUND BALANCE - DECEMBER 31, 1988	<u><u>\$49,772.</u></u>

See Notes to Financial Statements.

TOWN OF NORTH YARMOUTH, MAINE
 GENERAL LONG-TERM DEBT GROUP OF ACCOUNTS
 COMBINING STATEMENT OF CHANGES IN GENERAL LONG-TERM DEBT
 YEAR ENDED DECEMBER 31, 1988

<u>General Obligation Bonds and Notes</u>	<u>Interest Rate</u>	<u>Final Maturity Date</u>	<u>Annual Principal Payments</u>	<u>Amount Authorized</u>	<u>Amount Issued</u>	<u>Retired Previous Years</u>	<u>Balance Beginning of Period</u>	<u>Current Period Issued</u>	<u>Period Retired</u>	<u>Balance End of Period</u>
KEY BANK:										
1978 Municipal Building Note	5%	1988	\$ 2,500.	\$ 25,000.	\$ 25,000.	\$22,500.	\$ 2,500.	--	\$ 2,500.	--
1985 Fire Truck Purchase	7.75%	1989	11-15-86 to 11-11-88 11-15-89	20,000. 85,000. 25,000.	85,000.	40,000.	45,000.	--	20,000.	\$ 25,000.
FLEET NATIONAL BANK:										
1988 Capital Improvement	6.75%		6-15-89 to 6-15-93	50,500.	252,500.	252,500.	--	--	\$252,500.	252,500.
							<u>\$47,500.</u>	<u>\$252,500.</u>	<u>\$22,500.</u>	<u>\$277,500.</u>

See Notes to Financial Statements.

TOWN OF NORTH YARMOUTH, MAINE
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 1988

NOTE 1 - SUMMARY OF ACCOUNTING POLICIES:

The Town of North Yarmouth, Maine currently operates under a Chief Financial Officer-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.

Capital Project Funds - Capital project funds are used to account for financial resources segregated for the acquisition or construction of major capital facilities other than those financed by special assessments or enterprise operations.

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, 1988

NOTE 1 - SUMMARY OF ACCOUNTING POLICIES (Continued):

Basis of Presentation (Continued):

Account Group:

General Long-Term Debt Group of Accounts - 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:

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 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.

TOWN OF NORTH YARMOUTH, MAINE
NOTES TO FINANCIAL STATEMENTS (Continued)
DECEMBER 31, 1988

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:

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.

NOTE 3 - PROPERTY TAX:

The Town's property tax is levied on the assessed value listed as of 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, 1988, upon which the levy for the year ended December 31, 1988 was based, was \$80,813,152.

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 \$19,713. for the year ended December 31, 1988.

TOWN OF NORTH YARMOUTH, MAINE
 NOTES TO FINANCIAL STATEMENTS (Continued)
 DECEMBER 31, 1988

NOTE 3 - PROPERTY TAX (Continued):

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 1988 levy.

NOTE 4 - LONG-TERM DEBT:

The annual requirements to amortize bonds debts payable outstanding as of December 31, 1988 are as follows:

	<u>Principal</u>	<u>Interest</u>	<u>Total Debt Service</u>
1989	\$ 75,500.	\$17,276.	\$ 92,776.
1990	50,500.	11,931.	62,431.
1991	50,500.	8,522.	59,022.
1992	50,500.	5,113.	55,613.
1993	<u>50,500.</u>	<u>1,704.</u>	<u>52,204.</u>
	<u>\$277,500.</u>	<u>\$44,546.</u>	<u>\$322,046.</u>

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, 1988 of \$277,500. was \$11,844,473. below the Town's statutory debt limit.

NOTE 5 - OVERLAPPING DEBT:

The Town's proportionate share of Cumberland County's debt, as determined by the percentage of the Town's state valuation to the County's state valuation, is included in the annual County assessment to the Town. At December 31, 1988, the Town was taxed \$31,944. by the County.

Schedule 1

TOWN OF NORTH YARMOUTH, MAINE
 COMBINING STATEMENT OF GENERAL FUND RESERVES
 YEAR ENDED DECEMBER 31, 1988

	<u>Capital Improvement</u>	<u>Tricentennial Fund</u>	<u>Highway Reserve</u>	<u>Total</u>
APPROPRIATIONS	\$25,000.	--	\$10,000.	\$ 35,000.
REVENUES:				
Interest	<u>3,026.</u>	<u>\$ 401.</u>	<u>2,874.</u>	<u>6,301.</u>
	\$28,026.	\$ 401.	\$12,874.	\$ 41,301.
EXPENDITURES	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	\$28,026.	\$ 401.	\$12,874.	\$ 41,301.
BALANCE - JANUARY 1, 1988	<u>26,023.</u>	<u>6,798.</u>	<u>31,713.</u>	<u>64,534.</u>
BALANCE - DECEMBER 31, 1988	<u>\$54,049.</u>	<u>\$7,199.</u>	<u>\$44,587.</u>	<u>\$105,835.</u>

Schedule 2

TOWN OF NORTH YARMOUTH, MAINE
VALUATION, ASSESSMENT AND COLLECTION OF TAXES
YEAR ENDED DECEMBER 31, 1988

VALUATION AND ASSESSMENT

Real Property	\$80,403,540.
Personal Property	<u>409,612.</u>
TOTAL VALUATION	\$80,813,152.
Tax Rate per Thousand	<u>12.35</u>
TAX COMMITMENT	<u>\$ 998,042.</u>

APPROPRIATIONS

Municipal Functions	\$ 542,397.
School Administrative District No. 51	742,110.
County Tax	31,944.
Overlay	<u>19,713.</u>
	\$ 1,336,164.
Less: Estimated Revenues	<u>338,122.</u>
TAX COMMITMENT	<u>\$ 998,042.</u>

TAXES 1988

Original Commitment		\$ 998,042.
Less: Collection (Net of Refunds) and Adjustments	\$905,477.	
Abatements	4,438.	
Discounts	<u>7,308.</u>	<u>917,223.</u>
TAXES RECEIVABLE - DECEMBER 31, 1988		<u>\$ 80,819.</u>

Schedule 3

TOWN OF NORTH YARMOUTH, MAINE
STATEMENT OF DEPARTMENTAL OPERATIONS
YEAR ENDED DECEMBER 31, 1988

	<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	\$ 54,745.	\$ 13,558.	\$ 68,303.	\$ 61,010.	--	\$ 7,293.
PUBLIC SAFETY AND SERVICES	113,875.	38,043.	151,918.	150,034.	--	1,884.
HIGHWAY DEPARTMENT	176,000.	31,959.	207,959.	207,015.	--	944.
FIXED EXPENSES AND OPERATIONS	129,251.	30,513.	159,764.	157,985.	--	1,779.
TOWN ORGANIZATIONS AND COMMITTEES	28,083.	348.	28,431.	28,431.	--	--
EDUCATION	742,110.	--	742,110.	741,930.	--	180.
DEBT SERVICE	28,500.	--	28,500.	24,282.	--	4,218.
CAPITAL INVESTMENTS	<u>25,000.</u>	<u>--</u>	<u>25,000.</u>	<u>25,000.</u>	<u>--</u>	<u>--</u>
TOTAL	<u>\$1,297,564.</u>	<u>\$114,421.</u>	<u>\$1,411,985.</u>	<u>\$1,395,687.</u>	<u>--</u>	<u>\$16,298.</u>

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MUNICIPAL TELEPHONE DIRECTORY

FIRE AND RESCUE CALLS	829-5212
CUMBERLAND COUNTY SHERIFFS DEPT.....	774-1444
POISON CONTROL CENTER	871-2381
STATE POLICE	1-800-482-0730
TOWN OFFICE Town Clerk, Treasurer/Tax Collector	829-3705
PUBLIC WORKS DEPARTMENT	829-3274
ANIMAL CONTROL OFFICER - William Hilton	846-9001
CUMBERLAND RECREATION DEPARTMENT	829-3835
SUPERINTENDENT OF SCHOOL.....	829-5557
FIRE CHIEF - Richard Baston	829-3789
ADMINISTRATIVE ASSISTANT - Scott Seaver.....	829-3705

PLEASE

DON'T

DRINK

&

DRIVE

**1989
ANNUAL
MEETING**

ELECTIONS

**FRIDAY — MARCH 10, 1989
8 A.M. - 8 P.M.
MUNICIPAL BUILDING
FIRE DEPARTMENT MEETING ROOM**

TOWN MEETING

**SATURDAY — MARCH 11, 1989
9:00 A.M.
WESCUSTOGO GRANGE HALL**

Lunch will be available.