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### North Yarmouth, Maine Annual Report 1990

North Yarmouth (Me.). Board of Selectmen

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### COVER PHOTOGRAPH:

The old Sweetser Homestead, from which Sweetser Road got its name, better known as Toddy Brook Farm.

Photo about 1900 (currently the home of Ford and Karen Reiche and family).

Charles Sweetser, driving the Toddy Brook market wagon, was a Civil War Veteran. His son, Henry Sweetser, with the ox team, recorded details of farm life and of the construction of this fine barn in the diary which he kept from 1894 to 1924. His descendants deposited his diary and this photograph in the North Yarmouth Archives where they will be preserved along with other records pertaining to this town.

(courtesy North Yarmouth Historical Society)

### **ANNUAL REPORT**

of the

### **TOWN**

of

### **NORTH YARMOUTH**

### **MAINE**

Year Ending December 31, 1990

Time goes on, we know it, and we accept it.

For those who have served their community, we feel a special loss.

Forest Conrad Doughty
Charter Member—North Yarmouth Fire Department
Fire Chief — 1947- 1948
Cemetery Commissioner — 1958-1990

Philip Gardner Leighton
Budget Committee — 1948-1950
School District Trustee — 1951-1965

### **ELECTED OFFICIALS AND REPRESENTATIVES**

**BOARD OF SELECTMEN:** 

ROSALYN I. BASTON,

Chrmn., 1991

KENNETH ALLEN, 1992 DONALD SMITH, 1993

**BOARD OF ASSESSORS:** 

THOMAS GOLDING,

Chrmn., 1991

GEORGE WARCHOL, 1992 E. C. "TED" WOLCOTT, 1993

**MODERATOR:** 

ANNUAL MEETING
Special Town Meeting

DAVID NORMAN WILLIAM PRIEST

**BUDGET COMMITTEE:** 

CLARK WHITTIER,

Chrmn., 1993

MICHAEL BABIN, 1991

MILDRED THIBOUTOT, 1991

ROBERT WOOD, 1991

JEAN GOFF, 1992

WILLIAM HOLDEN, 1992 DORIS HAYES, 1992 (res.) REBECCA CROSSON, 1993

KENT HILTON, 1993

WAYNE RAYMOND (appt.)

**CEMETERY COMMISSION:** 

**CLAYTON BARTER, 1991** 

DAVID HYDE, 1992

GUY LOVELL, 1993

MAURICE HAYES, 1994 RICHARD BASTON, 1995

S.A.D. #51 DIRECTORS:

ANN SEITZ, 1991

WILLIAM PRIEST, 1992 DONALD DOYLE, 1993

WATER DISTRICT TRUSTEES:

**BENJAMIN GROVER, 1991** 

PAUL TURINA, 1992

WILLIAM DEXTER, 1993

#### APPOINTED TOWN OFFICIALS

ADMINISTRATIVE ASSISTANT: SCOTT W. SEAVER

TOWN CLERK/TREASURER: SCOTT W. SEAVER

**DEPUTY CLERK/TREASURER:** DEBORAH J. THOITS

TAX COLLECTOR: SCOTT W. SEAVER

**DEPUTY TAX COLLECTOR:** DEBORAH J. THOITS

ASSISTANT CLERK: MARIE A. LAUSIER

CODE ENFORCEMENT OFFICER: SCOTT W. SEAVER

**DEPUTY CODE OFFICER:** NORMAN SMITH

BUILDING INSPECTOR: NORMAN SMITH

STANFORD BROWN

ELECTRICAL INSPECTOR: WENDALL McCOLLOR

STANFORD BROWN

PLUMBING INSPECTOR: RICHARD C. PETERSON

STANFORD BROWN

DIRECTOR OF EMERGENCY

PREPAREDNESS: RICHARD BROBST

FIRE CHIEF: RICHARD BASTON

ROAD COMMISSIONER: ROBERT C. SWEETSER

ANIMAL CONTROL OFFICER: WILLIAM HILTON, JR.

HEALTH OFFICER: EILEEN WYATT

GENERAL ASSISTANCE DIRECTOR: SCOTT W. SEAVER

REPRESENTATIVE TO REGIONAL WASTE SYSTEMS:

SCOTT W. SEAVER

### TOWN COMMISSIONS, BOARDS AND COMMITTEES

### PLANNING BOARD

PAUL TURINA, Chrmn., 1993 PRISCILLA BROBST, 1994 STEVE GORDEN, 1995 JAMES ATWELL, 1992

FORD REICHE, 1991

MICHAEL SWAN, Alternate

BRUCE HAMLIN, Alternate

#### **ZONING BOARD OF APPEALS**

CARL "TED" TIEDEMANN, Chrmn., 1991 JAMES MOULTON, 1994 WILLIAM HOLDEN, Alternate

CLARK WHITTIER, 1992 DAVID NORMAN, 1993 SUZANNE QUIRK, 1995 ROBERT WOOD, Alternate

#### SHELLFISH CONSERVATION COMMISSION

**ALBERT TITUS, 1992** 

JOHN WOODCOCK, 1991

WILLIAM YOUNG, 1993

Representative to Cumberland - John Woodcock

#### **SCHOOL FUND TRUSTEES**

EARLE EDWARDS
NELSON SMITH
RICHARD BASTON
MAURICE HAYES

RICHARD LOWELL WARREN BARTER KENNETH ALLEN NORMAN SMITH

JOEL FULLER

#### **RECYCLING COMMITTEE**

KENNETH ALLEN, Chrmn.
SANDRA BOYNTON
LYNN YOUNG

M. SANDRA GROVER GEORGE MOULTON WILLIAM HOLDEN

#### CABLE T.V. COMMISSION

**CARL TIEDEMANN** 

WILLIAM UMBERGER

SCOTT KERR

### COMPREHENSIVE PLAN COMMISSION

CARL TIEDEMANN, Chrmn.
GLORIA BURRELL
ROBERT TAISEY
SCOTT KERR
KATHRYN DION

LYNN ESPY WILLIAM SHUMAKER FORD REICHE GORDON CORBETT DAVID SHIAH

### **VETERAN'S RECOGNITION COMMITTEE**

NORMAN SMITH

RICHARD BROBST

WARREN BARTER

#### FIRE STATION ADDITION BUILDING COMMITTEE

**RICHARD BASTON** KENNETH ALLEN

ROBERT GEYER **EDWARD GERVAIS** 

GEORGE MOULTON

#### NORTH YARMOUTH HISTORICAL SOCIETY

PEGGY WILES, Pres. BETSY McCORRISON, Treas. URSULA BAIER, Vice Pres. KATHRYN DION, Sec.

**Honorary Trustees** 

DURA BRADFORD

SHIRLEY FOUNTAIN NELLIE LEIGHTON

Members of the Board

ELIZA CHANDLER **JOYCE GERVAIS** 

**ELLEN ENDTER** WILLIAM SHUMAKER

### **CONSERVATION COMMISSION**

LEWIS HOLMAN PETER MILLIKEN GIL BIRNEY

JAY ESPY PETER INGRAHAM LYNN YOUNG

### SUPERINTENDENT OF SCHOOLS — SAD #51

DR. JOHN NYE (res.) JUDITH STALLWORTH — 829-4800

### STATE REPRESENTATIVE — DISTRICT 40

JUDITH C. FOSS RR 1, Box 310, Cousins Island Yarmouth, Maine 04096 1-800-423-2900 846-5246 (Home)

#### STATE SENATOR — DISTRICT 27

DONALD L. RICH 1 Fieldcrest Road Windham, Maine 04062 1-800-423-6900 892-3806 (Home)

### MONTHLY SCHEDULE OF MEETINGS

(subject to change, watch for notices in the Portland Papers)

Board of Selectmen

1st and 3rd Monday nights

**Board of Assessors** 

2nd Tuesday of Each Month

Planning Board

2nd Tuesday of Each Month

Zoning Board of Appeals

1st Wednesday of Each Month

### REPORT OF THE BOARD OF SELECTMEN - 1990

1990 has proven to be a year of change. The new addition added to the Fire Station, the combining of the positions of building, electrical and plumbing inspector into one part-time position appears to have been both timely and efficient, and entering into the Regional Waste Systems Recycling Program.

Upon the purchase of the new ambulance, the old unit was put out to bid and sold to the highest bidder for the sum of \$1,800.00.

The Board worked closely with William Dexter, the developer of Walnut Hill Heights, and Bob Sweetser, the Road Commissioner on the acceptance of the extension of Delwin Drive. Though the roadway will not be accepted until final paving is complete, this extension will now give the "Heights" two entrances from Route 115.

Recycling is being supported in a growing fashion in North Yarmouth. A large RWS Recycling container is now placed behind the Town Office which takes tin cans, plastic newsprint and clear glass.

The Board received a petition requesting that the Town accept the private roads, Derby Drive and Steeple Chase Road, which will be considered at the 1991 Annual Meeting.

Through a special Town Meeting, a moratorium was placed on tall structures over 35 feet which would allow the Planning Board time to draw up an ordinance. An extension was also given until Town Meeting, March 9, 1991.

The Board met with the Yarmouth Town Council to discuss Boat Launching Fees at the Yarmouth Town Landing for residents of North Yarmouth. North Yarmouth's rights to the sea, dating back to 1849, were also discussed.

With 1991 being the 50th anniversary of the start of American involvement in World War II, a committee was established to recognize, in some way to be determined, North Yarmouth's Veterans who participated in that major conflict.

Due to the concerns of a growing number of citizens regarding the use of rifles in North Yarmouth, the Selectmen decided it was again time to consider a firearms ordinance and bring it to the 1991 Annual Meeting.

In May of 1990, the Town Office was broken into. As a result, an alarm system was installed and two new offices created by remodeling the old office area. This cut into the public meeting room space, but will keep our town records and equipment better protected.

The Board of Selectmen is very appreciative of the efficiency and knowledge that Scott Seaver, our Administrative Assistant, brings to the Board. Scott is a responsible, congenial person to work with, and we sincerely appreciate his dedication and the many hours that he applies to the management of our Town.

The Board of Selectmen meets in public session. Please feel free to visit any meeting, or if you have a question or concern to contact any member of the Board.

Respectfully submitted,
ROSALYN I. BASTON, Chair
KENNETH ALLEN
DONALD SMITH

#### REPORT OF THE ADMINISTRATIVE ASSISTANT

To the Board of Selectmen and Citizens of North Yarmouth:

I am pleased to present this report for the year 1990 to you. 1990 has been a year full of growing challenges. Though issues have been smaller in number, they have certainly been larger in scope and time involved. The challenges that we will look forward to in 1991 will be both time consuming and difficult to solve. I will ask for help from many citizens on an advisory capacity, and will monitor effects of the State fiscal crisis upon the Town and its revenues.

Though Planning Board issues have come to a near standstill as far as subdivisions are concerned, other prominent items addressed in 1990 were the moratorium on tall structures, signs and the approval of an apartment complex.

Much of 1990 was spent in dealing with construction issues relating to the request for bids and subsequent construction of the addition to the Fire Station. It is the belief of the Fire Chief and the department in general that this facility will serve the needs of the Fire Department for many years to come. The construction was completed in early November and was completed

substantially as budgeted. Remaining work will include the second coat of pavement and some additional landscaping.

The Board of Selectmen has continued to remain very active in dealing with activities of other committees and organizations. The activities of your Board of Selectmen are further outlined in their report to you. My thanks go out to the Board for another year of support. It is easier and more satisfying than ever to work with an active Board who gets involved in areas where advice and help is often called for.

Work with the Comprehensive Plan Commission increased and became much more focused and intense as 1990 faded away. This committee is now very close to having a workable draft for submission to the Office of Community Development for their review. Once this is done, public meetings will be held, most likely in early spring. It was felt that rather than rush the completion, the committee should have reaction from the State, review those comments and then submit the finished product to the Town for any review and changes prior to a vote.

Another active committee this year was the Recycling Committee as they deliberated three options for our recycling effort. In the end they chose to participate in the program offered by Regional Waste Systems. This program provides the Town with a drop-off container for the recycling of newsprint, plastics, clear glass and tin cans. As more markets open up, this program will be reviewed and expanded. We would certainly like to thank Russ Stull of Yarmouth Rubbish Removal and Cynthia Strout of the Freeport Recycling Program for their efforts and cooperation in the last 18 months. Their involvement is truly what helped get our program off the ground.

Day to day duties at the Municipal Office continue to remain at a high level, and I certainly need to thank the office staff, Deb and Marie, for their fine work and dedication over the past year.

As the year came to a close, fiscal matters overshadowed the rest of our duties. As time came to repay our Tax Anticipation Loan of \$550,000, it was abundantly clear that tax revenues were extremely slow in coming in. Authorization was given by the Board of Selectmen to transfer funds from the Capitol Improvement Fund in the way of a short term loan to the General Fund. This was repaid with interest as soon as fiscally possible.

1991 will see the continuation of the fiscal problems encountered in the late stages of 1990. I am certain that revenues from the state will decrease in

the areas of State Revenue Sharing. It is our hope that reimbursements to the provision of General Assistance will continue to be funded at least at its current level. This area of Town expenditure has risen sharply, and the request for General Assistance in the 1991 budget reflects this.

Your Municipal Office staff has been busy serving the citizens of North Yarmouth. Activities have included:

Resident-2,770 Non Resident—1,482 **Boat Registrations** Resident—219 Non Resident—59 Snowmobile Registrations Resident—26 Non Resident—88 ATV Registrations Resident—16 Non Resident—29 Dog Licenses—259 Kennel Licenses—4 Inland Fisheries and Wildlife Combination—202 Hunting—125 Fishing—241 Archery—22 Jr. Hunting—28

Auto Registrations

Pheasant Stamps—8 Duck Stamps—17

Muzzleloading—9

Serviceman's—2

Bear Permit—10

Duplicates—8

Atlantic Salmon—8

The following statistics were recorded in 1990:

Deaths—11 Births—21 Marriages—24

As noted previously, our Tax Anticipation Note to Key Bank was paid when due on December 28th, 1990, however it was not without great concern for the current status of the Town's cash flow position. In my opinion a move must be made over the next few years to insure that the tax due date is adjusted to provide good positive cash flow.

In closing, there are several people who must be mentioned as 1990 closes out. Jim Atwell has resigned from the Planning Board position that he has held for over 8 years. A knowledgeable professional, Jim has been a steadying force and a fine member of the Board. His involvement will be greatly missed.

Also on the Planning Board, Ford Reiche will finish his term in March of 1991. I would like to thank Ford for his dedication to the Board for the last several years, and also for his availability to me and the other members of the Board. There is no real way to thank Ford and Jim for their time and effort, but we certainly hope that they feel their service to the Town has been personally rewarding and know that it has been greatly appreciated.

Again, I am looking forward to the challenges that 1991 will bring, however I must say that this will not be an easy year. There must be strong review of all expenditures, both municipally and for schools. A great effort will be made to locate and utilize alternative revenue sources, and to try to make the fiscal atmosphere that we find ourselves in somewhat easier to live with.

Respectfully submitted, SCOTT W. SEAVER Administrative Assistant

### ANNUAL REPORT OF THE BOARD OF ASSESSORS

1990 has not shown much of a change in building starts in North Yarmouth. As Dr. William Freund stated in a keynote address to the attending members of the Maine Municipal Association annual convention held in Portland recently, in most likelihood Maine has been in a recession since the first of 1990. It is felt that on a national basis declining property values would drive under more thrifts and boost the cost of the savings and loan bailout. If you watch the local papers, you will begin to see comparative properties being adjusted to meet today's condition. The most obvious losers are people that have to sell their houses into soft markets right now. Then too, consider fewer new houses mean less need for appliances, bathtubs, etc. House devaluation also makes current homeowners who aren't trying to sell feel poorer - and spend less.

As of April 1, 1990, between the State of Maine's urgency and the local real estate, the Assessors were bound to increase the factor which automatically increased our valuations. If an adjusted trend in values continues in our town, we will seriously consider reducing the factor in 1991. However, if perchance the valuation of your property declines somewhat, by no means will that mean a lowering of your taxes. The SAD 51 budget and the Municipal Budget that you approve at the two meetings, will for the most part determine the Tax Dollar Amount that you will be responsible for as a property owner in North Yarmouth. Both budgets should be scrutinized! The Board of Selectmen and the School Board should be held accountable for any increase in your tax liability. The glory days of house construction are gone for a long time, which simply stated means, that increase in total valuation because of the new homes in North Yarmouth, will not be a factor that we can count on to off-set the increased costs of our schools or municipal programs.

As we have stated in the past, your elected Board of Assessors will continue to strive for equality in valuations in our town. If, however, you have a problem with your tax bill, please contact the appropriate member of the Board—or best of all—attend the Annual Town Meeting and School District Meeting and voice your opinion at that forum!

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

### 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 APRIL 1st, 1991 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 taxed 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 GIVE NOTICE TO ALL PERSONS LIABLE TO TAXATION IN THE MUNICIPALITY, TO FURNISH THE ASSESSOR, ON OR BEFORE APRIL 1, 1991, 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 BUDGET COMMITTEE

During the past year, the Budget Committee has instituted several new policies. We now meet quarterly throughout the year, to review actual amounts expended during each quarter. This allows the committee to familiarize themselves with all town expenditures and how the cash flow goes throughout the year. Three members of this committee will attend all SAD #51 budget meetings and report to townspeople on projected school expenditures and any new programs coming up for funding.

The initial Municipal estimate projected a 9.55% increase (\$78,392), of which 40% is the increase in debt service to pay the initial payments for the Fire Station Addition and Landfill Closure Bond. Other large increases are in the General Assistance budget, which we have to pay by Maine State Law, and fixed expenses which include insurance, employee benefits, and hydrant rentals. The Selectmen and Administrative Assistant trimmed \$7,650 from the Highway Department during the budgetary process. The Budget Committee recommends an additional \$8,750 in cuts in all areas, which are outlined in the Town Meeting Warrant.

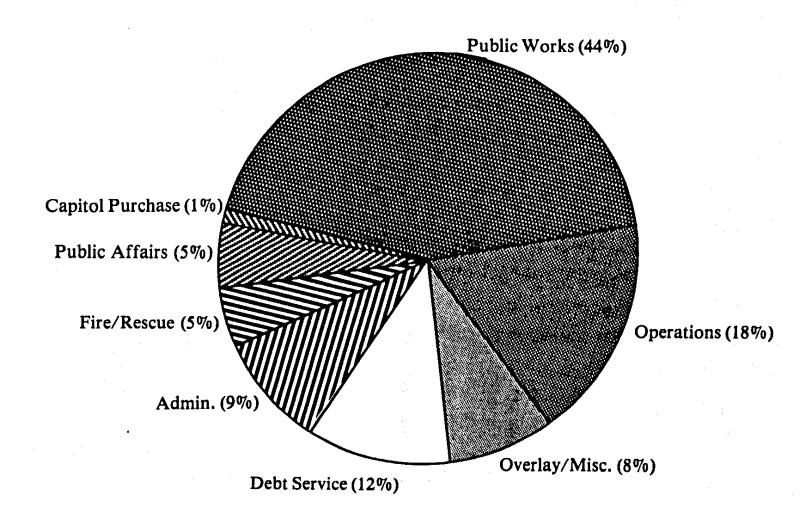
The Budget Committee has made some additional recommendations to the Board of Selectmen—that the format for the budget in the Town Meeting Warrant be simplified; that all money items be scheduled early in the Town Meeting; that some thought should be given to the Town budgeting on a July to June fiscal calendar; and that the Selectmen should notify the School Board to hold the line on spending in the upcoming year's budget.

In order for the townspeople to have any control over their taxes, they must attend two meetings and vote—Town Meeting and the MSAD #51 Budget Meeting in May.

See you there.

Respectfully submitted, CLARK WHITTIER, Chairman

## 1991 NORTH YARMOUTH BUDGET MUNICIPAL EXPENDITURE BREAKDOWN



#### 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 8th of March, 1991 at 8:00 o'clock in the morning, then and there to act on Articles numbered 1, 2 and 3.

And; to notify and warn the voters to meet at the Wescustogo Grange Hall in said Town, on Saturday, the 9th day of March, 1991 at 9:00 o'clock in the morning, there and then to act on Articles numbered 4 through 25, 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 amend its ordinance entitled ZONING OR-DINANCE—TOWN OF NORTH YARMOUTH as shown in Exhibit A. (This exhibit lays out amendments to the Zoning Ordinance relative to the regulation of tall structures over 35' tall.)

Article 4: To see if the Town will vote to enact an Ordinance entitled USE OF FIREARMS ORDINANCE—TOWN OF NORTH YARMOUTH, as described below.

USE OF FIREARMS ORDINANCE—TOWN OF NORTH YARMOUTH

### SECTION I. Definition

For the purposes of this ordinance, the term firearm is as defined in MRSA Title 17-A Section 2 Paragraph 12-a and Title 12 Section 7001 Paragraph 8.

### SECTION II. Ordinance

No person may discharge a firearm in the Town of North Yarmouth except that it is not a violation of this ordinance to discharge the following firearms in conformity with State Laws:

1. Shotguns and Black Powder Guns

- 2. Firearms used in defense of life, property or livestock according to MRSA Title 17-A Section 108 and MRSA Title 12 Section 7501.
- 3. Firearms used by law enforcement personnel in carrying out their proper duties.
- 4. Firearms used in target practice on a person's own land so long as there is no danger to others, or firearms used in target practice on land of others so long as there is no danger to others and permission has been given by the landowner.
- 5. Firearms used in properly administered educational programs in schools and other locations as provided for in MRSA Title 20a Section 6552 and Title 12 Section 7035 paragraph 10.

### SECTION III. Penalty

Each violation of this ordinance shall be punishable by a fine of at least \$50.00 but no more than \$1,000.00.

Article 5: To set compensation for Town Administration and see what sum, if any, the Town will vote to appropriate and raise in support of same.

	1990	1991
Administrative n	Budget	Request
Administrative Payroll Selectmen	62,758	65,105
	1,800	1,800
Chairman	100	100
Board of Assessors	2,500	2,500
Assessor's Agent	8.000	8,000
Code Inspector	11,040	8,112
Fire Chief	1,000	1,000
C.D. Director	100	100
Dog Warden	100	100
Health Officer	100	100
Moderator	50	50
Administrative Expense	3,500	3,500
	91,048	90,467
Anticipated Revenues	(23,700)	(19,000)
Budget Committee Recommends: As Printed.	67,348	71,467

Article 6: To see what sum, if any, the Town will vote to appropriate and raise in support of the Fire and Rescue Department, or take any action thereon.

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Budget Committee Recommends: As Printed.

Article 7: To see what sum, if any, the Town will vote to appropriate and raise in support of Public Service Accounts, or take any action thereon.

	1990	1991
	Budget	Request
Emergency Preparedness	100	200
General Assistance	6,500	18,000
Cemeteries	100	100
Dog Warden	1,500	1,500
Animal Refuge League	0	1,200
Community Health Services	1,000	1,250
Regional Transportation	500	550
PROP	2,438	2,700
WCBB TV-10	150	150
Area Agency on Aging	1,223	1,400
Family Crisis Center	0	150
	13,511	27,200
Anticipated Revenues	(3,550)	(10,550)
Net to Raise	9,961	16,650

### Budget Committee Recommends: Raising \$16,500 (does not recommend funding \$150 for WCBB TV-10).

Article 8: To see what sum, if any, the Town will vote to appropriate and raise in support of the Public Works Department, or take any action thereon.

	1990	1991
	Budget	Request
Highway Dangstmant of the State	270,948	276,200
Highway Department (Anticipated revenues)	(24,000)	(30,000)
医内部 化二氯甲基甲基甲基甲基甲基甲基甲基甲基甲基甲基甲基甲基甲基甲基甲基甲基甲基甲基甲基	246,948	246,200
Net to raise	240,240	

### Budget Committee Recommends: net to raise of \$239,460.

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Budge	t Request
2013 W.	4 114,500
Solid Waste (2,50)	0) (3,500)
(Anticipated revenues)	
Net to raise	

### Budget Committee Recommends: Net to raise of \$111,000.

Article 9: To see if the Town will vote to accept as public ways the following roads:

Steeple Chase Road, being 50' in width and extending from Route 115 to Lufkin Road, as depicted on the plan of Equestrian Estates for B & P Associates, as recorded in the Cumberland County Registry of Deeds Plan Book 163 page 41 and as amended in May, 1988 and recorded in Plan Book \_\_\_\_\_ page \_\_\_\_.

and Derby Drive, being 50' in width and extending from Steeple Chase Road to a cul-de-sac turnaround, as depicted on the plan of Equestrian Estates for B & P Associates, as recorded in the Cumberland County Registry of Deeds Plan Book 163 page 41 and as amended in May, 1988 and recorded in Plan Book \_\_\_\_\_ page \_\_\_\_.

Article 10: To see if the Town will vote to mandate that petitions for acceptance of Town Roads only may be placed before an Annual Town Meeting, or take any action thereon.

Article 11: To see what sum, if any, the Town will vote to appropriate and raise in support of Operational Expenses, or take any action thereon.

	1990	1991
Municipal Dullate	Budget	Request
Municipal Building Insurance	7,600	5,000
Interest	20,000	23,000
Supplies	6,500	6,500
Elections	7,000	8,000
Legal	1,500	1,000
Employer Expenses	5,000	7,500
Transfers  Transfers	51,600	60,000
Utilities	500	500
Audit/Report	8,600	9,000
Hydrant Rentals	6,000	7,000
Contingency Account	9,500	11,400
	2,000	2,000
Appropriate and Raise	125,800	140,900

Budget Committee Recommends: \$138,900 (Municipal Building—\$4,000, Contingency—\$1,000).

Article 12: To hear and act, if necessary, upon the report of the Comprehensive Plan Commission, and to see what sum, if any, the Town will

vote to appropriate and raise in support of the completion of the Comprehensive Plan.

Comprehensive Plan Commission Request: \$4,000. Note—Budget Committee did not review this item.

Article 13: To hear and act, if necessary, upon the Annual Report of the North Yarmouth Water District Trustees.

Article 14: To hear and act, if necessary, upon the report of the North Yarmouth School Fund Trustees, and to see if the Town will vote to authorize the Trustees to explore the possibility of using the available interest to establish scholarships for higher education for North Yarmouth Residents beginning in 1992, or take any action thereon.

Article 15: To hear and act, if necessary, upon the Annual Report of the North Yarmouth Cemetery Commission.

Article 16: To see if the Town will give an indication to the Board of Selectmen, by way of a straw poll, of their support for a possible Charter amendment addressing the following items:

- A. Increasing the Board of Selectmen to 5 members.
- B. Changing to a July to June fiscal year with an appropriate change in the date of Town Meeting.

Article 17: To see what sum, if any, the Town will vote to appropriate and raise in support of the following miscellaneous accounts, or take any action thereon.

	1990	1991
	Budget	Request
Planning Board	500	500
Cumberland Recreation	19,000	20,000
Prince Library	11,000	12,000
Shellfish Conservation	750	750
Memorial Park Association	300	300
Conservation Commission	300	300
Maine Municipal Assn.	1,836	1,985
GPCOG ALLERS AND PROPERTY OF THE PROPERTY OF T	3,150	3,400
	36,836	39,235

Budget Committee Recommends: As Printed.

Article 18: To see what sum, if any, the Town will vote to appropriate and raise in support of various investment funds, or take any action thereon.

	1990	1991	
	Budget	Request	
Town Road Investment Fund	20,000	20,000	
Capitol Investment Fund	25,000	25,000	
	45,000	45,000	

### Budget Committee Recommends: As Printed.

Article 19: To hear and act, if necessary, upon the report of the Veterans Recognition Committee, or take any action thereon.

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

		1991
		Request
Roof—Municipal Building	<u>.</u>	10,000
Environmental Permitting		15,000
Fuel Tank Replacement		5,000
		30,000
Suggest funding from CIP Fund		(25,000)
Net to Raise		5,000

### Budget Committee Recommends: As Printed.

Article 21: To see what sum, if any, the Town will vote to appropriate and raise in support of debt service for 1991, or take any action thereon.

Requ 19		Required 1991
Public Works Bond-1988 62.	420	59,022
Landfill Closure-1990	0	47,534
Fire Station-1990	0	18,332
62.	420	124,888
Revenue-Town of Pownal		(23,766)
Interest Income		(7,000)
Net to Raise		94,122

### Budget Committee Recommends: As Printed.

Article 22: To see if the Town will vote to amend its Schedule of Electrical Fees, as shown on Exhibit B.

Article 23: To see what sum, if any, the Town will vote to take from surplus or other accounts to apply against 1991 appropriations, or take any action thereon.

Article 24: Shall the Town vote to accept the estimated funds from the State of Maine as provided by the Maine State Legislature for the year 1991:

State Revenue Sharing	89,000
Snowmobile Registrations	375
Veterans Reimbursements	500
Local Road Block Grant	30,000
Landfill Closure Reimbursement	175,000
State Aid to Education (including Federal	
pass-through funds and property tax relief)	unknown
Public Library State Aid	unknown
Civil Emergency Funds	unknown
Tree Growth Reimbursement	unknown
General Assistance Reimbursement	20,000
Other State Grants or Funds	unknown

Article 25: To see if the Town will vote to set the date 1991 Taxes will be due as October 1, 1991; to charge interest at the rate of 12% per annum for taxes unpaid after that date, and to allow a discount of 2% for 1991 taxes paid in full in the month of July, or take any action thereon.

Given unto our hands this \_\_\_\_ day of February, 1991, at North Yarmouth, Maine.

ROSALYN I. BASTON, Chair KENNTH ALLEN DONALD SMITH Selectmen, Town of North Yarmouth

The Registrar of Voters hereby gives notice that he will be in session from 8:00 A.M. to 8:00 P.M. on Friday, March 8, and from 9:00 A.M. until close of meeting on Saturday, March 9th, 1991.

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 ROAD COMMISSIONER

1990 was a busy year for your Public Works Department. Work included ditching, extensive brush removal, and normal road maintenance.

A work agreement was executed with the National Guard for further work to be done on Mountfort Road, but as the summer wore on, and world events unfolded, it was apparent that the Guard's training activities were turned to other priorities. As a result, there is still much to be done.

Equipment repairs talked about at Annual Meeting were made and the 1977 International is still in operation. The Public Works garage and sand/salt storage building is serving the Town well. We continue to obtain most of the gravel and fill material and winter sand that we utilize from the small excavation area at the Public Works facility.

Budgeted items for 1991 will include major funding for Mountfort Road, including stream and wetlands alteration permits for the area where Pratt's Brook crosses the roadway. Also requested to be funded is continuation of our paving program and further work with DEP on the Town's excavation area.

I would like to thank all those who have assisted with road work this past year and I look forward to continued assistance in 1991.

Respectfully submitted, ROBERT C. SWEETSER, Road Commissioner

### ANNUAL REPORT OF THE NORTH YARMOUTH FIRE DEPARTMENT

The North Yarmouth Fire Department responded to 58 calls during the year:

- 14 calls to assist the Rescue
- 6 grass and brush fires
- 11 structure and car fires
- 17 miscellaneous (wires down, smoke, etc.)
- 10 mutual aid to other communities

The fire department moved into the addition to the Fire Station in late October. An open house was held on Election Day in November. This addi-

tional space should give the department sufficient space for the foreseeable future. The department thanks the voters of North Yarmouth for their support.

The dedication of the men and women involved in our volunteer fire department and rescue unit, and the time these people so generously donate for training and drilling is a big asset to our town—a considerable savings of tax dollars over a paid fire department. Many thanks to our volunteers.

The Rescue members are very pleased and encouraged by three significant changes which took place during 1990. Because of the support of the voters at Town Meeting, a box-type Rescue Vehicle was purchased. The added space in the new unit is a big help with patient care and accessibility to supplies. Also the new addition to the fire house allows more room for storage which in the past has posed a problem. The third item for Rescue is that even though they were sorry to lose some members they had an overall gain in membership. Your Rescue personnel responded to 94 calls for assistance in 1990.

In cooperation with the Telephone Pioneers of America we would like to introduce the "Vial of Life". This simple, no-cost program can be of great help to Rescue personnel upon entering the home of someone who is elderly, chronically ill or handicapped—especially if that person lives alone. We will have further explanation and samples at Town Meeting, or you may call Pat Hamel at 829-5695 for more information.

**OPEN FIRE PERMITS** are required year-round. Town fire wardens issued 404 permits during 1990. To obtain a permit, contact:

Richard Baston	829-3789
Clark Baston	829-3789
James Malonson	829-3776

I want to thank every one for being fire-safe by obtaining a permit when needed.

I particularly want to thank Claudia Quatticci for her three years of service as Assistant Chief of Resuce, and to welcome Jerry True as the newly elected Assistant Chief of Rescue. Jerry has been a member of the fire and rescue department since 1983.

Respectfully submitted, RICHARD M. BASTON, Fire Chief

### REPORT OF THE NORTH YARMOUTH PLANNING BOARD

1990 has been somewhat different from those that most recently preceded it, in that the Board had very few new projects submitted for its review. We have instead tried to use this time to review our own policies and procedures with an eye toward eliminating inconsistencies and improving the process.

We are also discovering that our ordinances do not address all of the town's concerns, as evident in the need to enact a moratorium on tall structures taller than 35 feet. The Board received considerable assistance in developing the amendments proposed to correct this oversight and we look forward to the same kind of involvement as we adjust to several new changes required by Federal and State initiatives. These include the wetlands protection standards of the Natural Resources Protection Act, which has already impacted several projects and will likely affect most land development in town. The State's new wellhead protection program may impact some areas; with the merger of the Yarmouth and North Yarmouth water district we will need to look carefully at our groundwater resource and public water system.

Other issues, such as accommodating affordable housing, changes in the town's commercial sector and perhaps a sign ordinance will also need consideration. All of this will have to be accommodated consistent with the new comprehensive plan which will be submitted this year.

We anticipate a very interesting year and we look forward to your participation.

Respectfully submitted, PAUL TURINA, Chairman

### REPORT OF THE VETERAN'S RECOGNITION COMMITTEE

A letter from Mr. Robert Vaughan, suggesting that the Town compile a listing of World War II veterans, was received in mid-1990. It was suggested that December 7, 1991, the 50th anniversary of the United States entry into that conflict, be the occasion to dedicate this list in some public building.

A committee was formed to look into the idea. This committee felt the list should also honor all other World War II veterans who, over the years, have made North Yarmouth their home. We feel that there are still people missing from the 1941-1945 list and know we'll probably never get a complete

listing of all who have made North Yarmouth their home. We will need your help!! Please call the Town Office and give names to be added to the list. The list, in order to be complete, needs those who are deceased (such as Clifford Gallant) and those who lived here for a while and moved (such as John Ames, Sr.).

We also feel that veterans from all wars should be honored. So we ask for people to give their time and help us compile lists for all of this nation's wars and armed conflicts. If you would like to help on one of these committees, please contact the Town Office.

The following is a list of Veterans who were residents of North Yarmouth as printed in the Annual Report of 1946. We salute these veterans of World War II.

Arbo, Howard Anderson, Robert Barter, Clayton Barter, Edward Barter, Guy (gold star)

Barter, Nelson Barter, Walter Baston, Richard

Beckwith, John (gold star)

Bennett, Wilson
Blais, Roger
Bonang, James
Bonang, Philip
Braley, Kenneth
Beasley, Howard
Chadbourne, Harry
Chadbourne, Lester

Cole, Newell
Clark, Wayne
Chaisson, Arthur
Deroche, Tilman
Doughty, George
Davis, Orville

Darrington, Walter H.

Fuller, Ernest Grover, Sherman Gooding, Charles Gerry, Dana

Glass, Earl (gold star)
Gallant, Joseph Harold
Hamilton, William (gold star)

Hamilton, Stuart Hamilton, Arnold Hayes, Isaac Hayes, Shailor Hayes, John

Jewett, Euan (gold star)

Jewett, Homer Jewett, Pleim Jewett, Ellery Jewett, Conant Jenness, Alvin Jewett, Orville Kimball, Leonard Laughton, John Liberty, Conrad Locklin, Robert Long, Richard Liberty, Wilfred Liberty, Van Meader, Melville Murray, Frank Mills, Wallace, Jr.

Reed, Willis Richards, Irving

Nichols, Robert

Perkins, Leslie

Pellen. Joseph

Ritchot, Dalton (gold star)

Rowe, Millard Rogerson, Basil Shaw, Earl Small, Arthur Sweetser, Austin Smith, Harold Stillings, Russell Smith, Norman Sawyer, Bernard Tompson, Albert Vaughan, Robert Wilson, James Whitney, Elmer

Whitney, Herbert

To this list we have added the following names:

Lugi Blais Caroll Baston Oscar Gagnon Lincoln Sawyer Warren Barter John Bradley Donald Ginn

Other veterans of World War II who have called North Yarmouth their home over the years include:

John Ames James Babb Chester Blackstone Robert Benedict Richard Cottle Robert Cyr David DeBree Kenneth Fordham Walter Givens Robert Kendrick William Hanson Arthur Lavoie Charles Lusth Kenneth Marston **Edward McDermott** Basil Nason

Raymond Stowell
James Stevens
Scott Scully
Albert Titus
Wilfrid Turmelle
Dwight Verrill
George Woodward
Harold Waite
Robert Young

Ruth Ristich

Robert Russell

Henning Andren James Baker Philip Bowie James Coyle Gordon Cushman John Dexter S. Von Day Clifford Gallant Edward Hanson Elmer Libby **Edward Hodgetts** James Mays Hilda Marston George Moulton Frederick North John Nimblett Samuel Ristich Martin Stowell Byron Skillins John Strattard Cleveland Stetson Leo Thiboutot Edward Vogeler

Please help us add to this list.

Respectfully submitted, NORMAN SMITH WARREN BARTER RICHARD BROBST

Randall Verrill

Pauline Young

Calvin York

E. Clinton Wolcott

### 185th ANNUAL REPORT OF THE NORTH YARMOUTH SCHOOL FUND TRUSTEES

1/1/90 Total Resources:		
Citibank 6 yr. CD to mature 4/3/94	\$27,000.00	
Interest earned on CD	1,583.57	
On deposit, Maine Savings	49.72	
		\$28,638.29
Receipts:		
12/24/90 Interest from CD withdrawn	\$ 1,200.00	
12/31/90 Interest not withdrawn	1,391.44	
12/31/90 Interest - Maine Savings	2.80	
		\$ 2,594.24
12/26/90 Annual payment to Town of		
North Yarmouth	\$ 1,200.00	
Norman Smith, services	15.00	
		\$ 1,215.00
Net Gain	\$ 1,379.24	- -
12/31/90 Total Resources		
Citibank Certificate	\$27,000.00	
Accumulated interest	2,975.01	
On Deposit, Maine Savings	37.52	
• •		\$30,012.53

Respectfully submitted, NORMAN L. SMITH, Treasurer

### FINAL ANNUAL REPORT OF THE NORTH YARMOUTH WATER DISTRICT

In 1957 the Cumberland Water District merged with the Portland Water District. The result of that merger was the creation of the North Yarmouth Water District.

Over the next 33 years many improvements were made, including new 12" water mains to replace the old 3" main. Extension of water mains to North Yarmouth Memorial School and better fire protection were benefits derived from this investment.

As time moved on, your Trustees were required to meet more testing and certification as licensed water system operators were required to meet State and Public Utilities rules.

Your Trustees began over three years ago to find a solution. The result of that has been the merger of the North Yarmouth Water District with the Yarmouth Water District. That merger was finalized on December 31st, 1990.

North Yarmouth will be represented with at least one resident on the Yarmouth Water District Board of Trustees. Over a period of time, plans are being made to once again be able to drink water from North Yarmouth sources.

This Board would like to extend great thanks to all those who took the time to make the North Yarmouth Water District what it has been since 1957. We are convinced that the Yarmouth Water District will continue to insure that North Yarmouth residents are served in the best manner possible to insure the long-term use of a priceless natural resource.

Respectfully submitted,
WILLIAM R. DEXTER,
Chairman
BENJAMIN GROVER
PAUL TURINA

### REPORT OF THE NORTH YARMOUTH HISTORICAL SOCIETY - 1990

At one time, Ancient North Yarmouth had 18 Elementary Schools. After Yarmouth broke off in 1849, leaving present-day North Yarmouth, there were nine schools which were consolidated into 4 schools in the 1890's. The last 'one room' school was closed in 1959 when the Memorial School was built. Where were these schools? The Historical Society has marked the 3 remaining school buildings, now used as residences. They are: the Dunn School (school #6) at Route 9 and North Road, the Hicks School (school #4) at Route 231 and Mill Road, and the Walnut Hill School (school #2) at Routes 231 and 115. We hope that you will all notice the old schools on your trips around town.

In the fall we again hosted all the first-graders for apple pressing and learning about the everyday life of the earlier settlers. This winter we have

gone into Mr. Brookes' 3rd grade class with talk of early settlements and with photographs from the Historical Society collection to look at and learn from.

Last spring (June 1990) we had the first annual Historical Society canoe trip on the Royal River. Maps with modern-day and historic sites such as mills, houses and bridges were provided. A hot sunny day was perfect for the 10 canoes filled with old, young and even dogs. Swimming and a picnic at Riverside Farm made it an enjoyable day for all.

Our evening programs continue and we welcome all at 7:30 p.m. on the 4th Mondays of the month at the Old Town House on Route 9.

As always, we are looking for volunteers. Where do your interests lie? Old Town House maintenance and restoration? House research? Programs? Books and publications? Town records? Photographs? Genealogy? Board of Trustees? Let us know!

Respectfully submitted, PEGGY WILES, President

### ANNUAL REPORT OF THE NORTH YARMOUTH CEMETERY COMMISSION

The Cemetery Commission continues to maintain the three cemeteries in North Yarmouth—Bowie, Pine Grove and Walnut Hill. Clayton Barter serves as superintendent and is the person to contact for information relative to purchasing lots.

We remind the public that using snowmobiles, motor bikes and ATVs in the cemetery is prohibited, and we ask that horses not be ridden, also.

> Respectfully submitted, RICHARD BASTON, Clerk

### NORTH YARMOUTH CEMETERY COMMISSION FINANCIAL REPORT

Combined Perpetual Care Account

Maine National Bank #31602637

Balance 12/31/89 \$25,084.24
Interest Earned 1990 524.45
Perpetual Care Sales 1,125.00

\$26,733.69

Interest paid to Town To CD-Casco Bank	-496.52 $-20,000.00$	20 406 52
Balance 12/31/90		-20,496.52 \$ 6,237.17
Peoples Bank CD (\$3,157.89) Interest paid to Town	258.99	
Peoples Bank CD (\$15,200.00) Interest paid to Town	1,216.00	
Casco Bank CD (20,000.00) Interest paid to Town	1,247.20	
Combined AcctMaine National Interest paid to Town Total Interest paid to Town Transfer from WHC General Fund	496.52	3,218.71 875.00 \$ 4,093.71
North Yarmouth Cemetery Commission Listing of Assets Combined PC Account-MNB #316-02637 Checking Acct.	\$ 6,237.17	
Pine Grove CD-Peoples Bank #100500225 Matures 10/22/91	\$ 3,157.89	
Walnut Hill CD-Peoples Bank #100500599 Matures 4/2/91	\$15,200.00	
Combined PC CD-Casco Bank #38290347 Matures 3/11/91	\$20,000.00	
Total Perpetual Care Investments		\$44,595.06
General Fund Accounts Walnut Hill Cemetery Peoples Bank Passbook #010500056	\$ 9,275.59	
Pine Grove Cemetery Peoples Bank #6958	1,972.34	
Total General Fund Accounts Total Assets		\$11,247.93 \$55,842.99

### REPORT OF THE CONSERVATION COMMISSION

1990 was a busy year for the Conservation Commission. The drastic slowdown in new subdivisions had a direct impact on us. In previous years we have reviewed a number of subdivisions. We then prepared reports to the Planning Board on the possible environmental impact of a particular subdivision. This year we have been able to focus on other topics which involve more long-range planning.

We helped to launch a new group known as Friends of the Royal River. A proposal was made to the National Park Service for funding to begin a natural resources inventory. At the moment, it appears that the governmental budget crunch will force the Park Service to deny funding requests. However, the process of organizing support for Royal River protection has begun. People in the other towns along the river are interested in Friends of the Royal River and this group hopes to become a strong voice in favor of protecting the river in 1991.

During the fall of 1990 we decided that it would be appropriate for conservation related groups in North Yarmouth to try to have some input into the Comprehensive Planning process. We met with members of the Recycling Committee and North Yarmouth Land Trust in October. At this meeting we discussed the strong support for environmental protection which North Yarmouth residents expressed in their responses to the Comprehensive Plan Commission's questionnaire. These three groups then submitted a joint letter to the Comprehensive Plan Commission in which we outlined our concerns over environmental issues.

Perhaps the most exciting new project which we have embarked on is trying to bring guest speakers to every Conservation Commission meeting. We feel that it is essential that townspeople get involved in protecting their local environment. It is our hope that by having speakers on conservation related topics at each of our meetings, the public will feel encouraged to attend and offer their input. At our December 1990 meeting we heard from the Yarmouth Waste and Recycling Committee about their extensive recycling efforts. The January 1991 meeting featured speakers on Cumberland's efforts to implement a townwide system of trails and how we might begin such a system in North Yarmouth.

We meet on the third Wednesday of each month at 7:30 P.M. and at the present time we have a vacancy on the Commission. Prospective new members or people interested in any conservation related topic are always welcome at our meetings.

Respectfully submitted, LEWIS HOLMAN, Chairman PETER MILLIKEN GIL BIRNEY

JAY ESPY PETER INGRAHAM LYNN YOUNG



R 1, Box 310, Cousins Is. Yarmouth, Maine 04096

### House of Representatives

STATE HOUSE - AUGUSTA 04333 289-1400

February 1991

To The Citizens of North Yarmouth:

Thank you for the opportunity to serve for another two years as your Representative in Augusta. I appreciate the confidence you have shown in me and your willingness to share opinions and ideas. I will continue to make decisions with your best interests and suggestions in mind.

This Session formally began in early January and will adjourn in late June. However, the Appropriations Committee, on which I serve, began deliberations in December to reduce projected state spending to match declining revenues. of state government must be reduced because Maine citizens can no longer afford the enormous increases required to keep it growing at its current pace.

Both short-term and long-term solutions to lower state spending will require all of us in Augusta to work together, making tough, sometimes unpopular, decisions to get the budget under control. New priorities must be established and some programs will face reduction or elimination. It is important for the Legislature to act promptly and responsibly to preserve our financial future.

Your ideas are always welcome, and I encourage you to write or call me in Augusta at 1-800-423-2900. I will again update you in my bi-weekly Shopping Notes column about what is happening in Augusta.

Your interest in the legislative process is very important to me. Together we can make a difference.

Judith C. Foss

State Representative

District #40

Senator Donald L. Rich District 27 State House Station 3 Augusta, Maine 04333



1 Fieldcrest Road Windham, Maine 04062

January 1991

Dear Friends:

I would like to thank all of you for allowing me the opportunity to represent you in the Maine State Senate.

1991 will no doubt be a difficult year for the Legislature. The slowing of the economy throughout the Northeast has sharply curbed State revenue. Now we face some extremely difficult decisions. I'm excited about embarking on my first term, but well aware that my job will not be easy.

I have been appointed to serve on the Business Regulation Committee and the Audit and Program Review Committee. Both committees will give me an opportunity to become more deeply involved in legislation affecting businesses and State programs.

I would love to hear from you on issues of importance. Please feel free to give me a call at home, 892-3806, or in Augusta, 289-1505. During the legislative session, a toll-free message line is available by calling 800-423-6900.

Best wishes for a healthy 1991.

Sincerely,

Don Rich State Senator

### 1990 BUILDING PERMITS

Name	Type Building	Address
Jonathan Shute	2nd Floor	Sligo Road
Gary Laughlin	Addition	Route 231
Harold Blackstone	House	North Road
Roger Asch	Addition	Route 9
Sylvain Launiere	House	Mill Road
Gary Laughlin	Demolition	Route 231
Jay Espy	Renovations	Milliken Road
Ronald Berube	Renovations	Haskell Road
Arthur Akerson	House	Route 115
Ronald Sloat	Renovations	Route 115
Fred Plimpton	Renovations	Route 115
Charles Lefebvre	Porch	Greely Road
Christopher Blum	House	Sligo Road
Thomas McMillan	Garage	Route 9
Anne Bowdoin	Garage/Room	Conifer Lane
Patsy Cornish	House	Route 231
Harry Nelson	Addition	Route 115
Thomas Reinsborough	Renovations	North Road
Randy Ashey	Deck	Doughty Road
Raymond Kingery	Renovations	Route 115
Town of North Yarmouth	Fuel Storage	Parsonage Road
Chip Putman	Porch	Route 115
Robert Thurlow	House	Sweetser Road
James Queen	House	Mill Road
Scott Scully	Renovations	North Road
Ken Campbell	Bathroom	The Lane
C. Burnell	Barn Addition	Route 115
Fred Beam	Porch	Bayberry Drive
Hyde Brownell	Barn Addition	Sweetser Road
Andy Walsh	Garage/Addition	W. Pownal Road
Jack Kinne	House	Baston Road
North Yarmouth Cong.		
Church	Oil Storage	Route 115
Craig Rawesley	House	Doughty Road
Tom Brinkert	Deck	Royal Road
Lionel Gladstone	House	Mountfort Road
Roderick Carr	Garage	Haskell Road
Michael Babin	Deck	Meadow Creek Lane
Steve Dunn	House	
Jay Peterson	Renovations	Royal Road
Norman Smith	Skylight	The Lane

Bill Priest Renovations **Bayberry Drive** Elizabeth Woodward Renovations Lufkin Road Joseph Braz Garage Route 9 Elizabeth Woodward Sun Room Lufkin Road John Glasier House Colonial Drive Steve Ross Renovations Route 115 Frances Turmelle Deck Route 115 Brian Saucier Garage Route 115 Bruce Bailey 3 Duplexes Route 115 Kelly Souza House Route 115 Peter Milliken Addition Sligo Road Keith Heldenbrand Renovations North Road Reynold Jordan Route 231 Garage Joe Klonowski Deck Deer Run Road Jim Brown Deck Deer Run Road Chris Jones Garage Doughty Road Mike Cano Pole Barn Route 115 Steve Ross Addition Route 115 Brian Billings Royal Road Garage **Bayberry Drive** John Carpenter Storage Thomas Haves Addition Cluff Road Peter Colesworthy House Royal Road Mark Higgins Alterations Heather Loch Robert Midura Storage Sligo Road Ext. J. Walker Adams Route 115 Garage Mike Pastore House Route 115 Paul Dunn Shed W. Pownal Road Clifford White Shed Route 115 John Grogan Shed **Baston Road** Harvey Gerry Addition W. Pownal Road Harold Stewart Garage Sligo Road Temp. Office Custom Equipment Route 115 **Arnold Hamilton** Shed Prince Well Road Chip Putman House Baston Road Ron Sloat Demolition Route 115 Mark Philbrook Lufkin Road Dormer Gary Bush Town Farm Road Shed Joseph Rochon House Delwin Drive Scott Pickett Addition Route 9 Jonathan Shute Addition Sligo Road Henry Martin Route 115 Pool Town Farm Road Joseph Beggs Garage Town of North Yarmouth Fire Station Addition Municipal

### **UNPAID 1990 PROPERTY TAXES - 12/31/90**

Adams, W. Allen, III Adlerstein, Laurence 202.85 Allen, Randall 1,454.97 Anderson, Margaret 2,879.22 Anderson, Margaret 19.20 Anderson, Margaret 80.78 Anderson, Margaret 275.62 Anderson, Margaret 12.83
Allen, Randall Anderson, Margaret Anderson, Margaret Anderson, Margaret Anderson, Margaret Anderson, Margaret Anderson, Margaret 275.62
Anderson, Margaret 2,879.22 Anderson, Margaret 19.20 Anderson, Margaret 80.78 Anderson, Margaret 275.62
Anderson, Margaret 19.20 Anderson, Margaret 80.78 Anderson, Margaret 275.62
Anderson, Margaret 80.78 Anderson, Margaret 275.62
Anderson, Margaret 275.62
<del>-</del>
Anderson, Margaret 12 83
Anderson, Margaret 30.89
Anderson, Margaret 277.99
Anderson Landscaping, Inc. 152.12 P**
Anderson Farms 219.78 P
Anderson, Robert 842.56
Anderson, George 18.53
Anderson, George 209.09
Anderson, George 90.29
Armstrong, Abigail 1,164.25
Atienza, Felix 2,060.68
Atlantic Options 280.37
Atlantic Options 282.74
Atlantic Options 284.17
Atlantic Options 280.37
Atlantic Options 283.69
Atlantic Options 275.14
Atlantic Options 275.14
Atlantic Options 280.37
Atlantic Options 280.37
Atlantic Options 88.86
R. C. Audette & Sons 403.92 P
Ayers, David 1,807.42
Barter, Ralph 47.52
Baston, Mildred **
Bean, Sally 2,037.50
Bedell, Wayne 2.983.00 *
Benn, Rodney & Chris 1,565.00
Blackstone, Frank
Blackstone, Frank
Brady, Daniel 1,867.51 *
Brown, Michael 1,239.11

Brown, Karen Hansen	1,473.19	
Bryan, John, Jr.	437.35	
Burton Construction Inc.	261.06	P
Campbell, David	1,435.20	-
Carlson, Jane & Merton	266.11	
Codere, Roger	1,514.54	
Coffin, Philip C.	852.03	
Coffin, Raymond	78.87	*
Collins, Helen	972.05	
Davis, Robert & Ellen	29.80	
Davis, Robert & Ellen	3,645.47	
Davis, Robert & Ellen	175.35	
Davis, Robert & Ellen	72.14	ŧ
Davis, Ronald	803.92	
Dennison, Cherlynn	242.35	
Dexter, William & Thomas	476.39	
Dexter & Sons	5.94	P
Doucette, Kathleen	2.57	
Doyle, Donald & Charlene	974.00	
Dubois, Raymond	1,709.67	
Duford, Armon	1,001.79	
Dugas, Lucille	87.29	
Fecteau, Jack & Rosemary	2,055.00	
Ford-Stanhope	256.61	
Ford-Stanhope	256.61	
Ford-Stanhope	256.61	
Ford-Stanhope	262.79	
Ford-Stanhope	259.93	
Fournier, Mark	238.67	
Frank, Sheila	1,661.47	
Frank, Melvin, Jr.	1,479.28	
Fullam, Conway & Maureen Magee	1,585.12	•
Gallant, Robert	237.60	*
Gleason, John	2,722.14	
Golden Shears	1.78	P*
Haas, Robert B.	178.20	
Hall, James B., III	1,388.51	
Hamilton, Evelyn	52.27	_
Hamilton Avnet Computers	748.44	P
Hanson, Jeff	1,170.73	
Hascall, David	658.14	
Haskell, Barbara	175.82	

Haskell, Rhodes & Barbara	1,247.21	
Hayward, James, Jr.	1,682.21	
Hayward, Dean	1,428.86	
Hessert, Stephen	142.56	*
Hight, Donald	1,225.18	
Holt, Chris	477.09	*
Ingraham, Peter	1,290.19	*
Jackson, Harold	676.18	
Jewett, Frederick	1,700.67	
Keene Recovery Partners	41.58	P
Keith, Bonnie Jeanne	239.74	•
Kelly, Arlene	1,468.65	
Kelly, Peter, III	261.31	
Kennison, Paul & Patricia	2,250.55	
Kingery, Audrey	1,399.76	
Kinne, Jack	931.54	
Kinney, Fred	56.22	
Lagasse, Theona	493.25	*
Lausier, Conrad	1,382.17	
Lowell, Barbara	807.17	**
Lowell, Robert & Marjorie	806.08	
McDonald, Eleanor	850.51	
McLeod, Deborah Young	29.45	*
MacLeod, Kenneth	1,285.30	*
Marstaller, Est. of Ernest	190.08	
McGough, Thomas	3,776.80	
McKown, Brenda	1,185.93	
Alan Meyers Assoc.	260.41	
Morrison, Audrey & Ralph	613.26	
Nason, Basil	7 <b>6</b> 1.23	
Nicholas, James	1,746.32	
Nielson, Lief	1,472.70	
Nimblett, Jean	336.82	**
North, Dana	1,581.32	
Northeast Leasing	213.84	P
Oliver, Brian	1,590.35	•
Packard, Michael	1,068.66	
Parisi, Stephen	1,820.30	
Peaslee, Silas	1,172.34	
Pelletier, Robert	1,571.22	
Perkins, Helen	730.10	
Powers, Douglas & Sonja	837.99	

Pride, John, Jr.	1,193.27	
Priest, William & Aline	2,613.72	*
Prime Financial Group	237.60	P
Putman, Charles & Alecia, Joyce	1,818.71	*
Quality Homes	16.75	
Quality Homes	247.10	
Quality Homes	142.56	
Quality Homes	247.10	
Quality Homes	247.10	
Quality Homes	251.74	
Quality Homes	250.55	
Quality Homes	249.78	
Quality Homes	16.58	
Quality Homes	14.26	
Quality Homes	14.26	
Quality Homes	17.01	
Quality Homes	21.48	
Quality Homes	14.26	
Quality Homes	14.26	
Quality Homes	14.26	
Quality Homes	18.34	
Quality Homes	18.15	
Quality Homes	14.26	
Quality Homes	20.67	
Quality Homes	16.87	
Quality Homes	247.10	
Quality Homes	247.10	
Quality Homes	248.95	
Quality Homes	249.24	
Quality Homes	249.96	
Quality Homes	249.60	
Quality Homes	247.10	
Quality Homes	247.40	
Quality Homes	248.77	
R & P Enterprises	57.02	
R & P Enterprises	2,496.25	
Reiche/Jones	16.73	*
Reiche, Ford	33.26	*
Reiche, Ford	33.26	*
Reiche, Ford	240.57	*
Reiche, Ford	23.76	*
Rickett, Wilbur	884.81	

Dobinson Jeffrey	2 000 42	
Robinson, Jeffrey	2,098.43	
Robinson, Kevin	1,780.89	**
Russell, Mark & Tammy	649.33	~~
Sangillo, Frank	1,618.70	
Sangillo, Frank	1,629.94	
Sangillo, Frank	617.31	
Sangillo, Frank	1,626.13	
Scannell, Gordon	24.44	*
Seedex Inc.	4.75	*
Seedex Inc.	5.23	
Seedex Inc.	4.75	
Seedex Inc.	9.50	
Seedex Inc.	9.03	
Seedex Inc.	8.55	
Seedex Inc.	9.98	
Seedex Inc.	388.48	
Septivac Pumping, Inc.	303.20	
Sewall, Phillip	265.87	
Sewall, Phillip	258.27	
Sharp, Matthew	2,257.08	
Simonetti, Karen	43.30	
Sloan, William & Delia	1,258.05	
Sprague, Daphne	1,428.29	**
Sprague, Daphne	118.80	
Stackpole, Taryn	21.58	*
Stewart, John & Mellissa	1,067.53	
Storey, Harland	338.44	
Stowell, Christine	1,228.65	
Strom, Michael	1,435.06	
Surface Cleaning Experts	16.63	P
Total Computer Services	118.80	P
True, Paul & Sharon		1
Uhrich, Frances	1,519.50	
Vogeler, Edward, Jr.	199.58	**
Walker, Steven & Shirley	1,373.54	**
Walsh, Andrew	1,339.99	
Weaver, Charles III	1,773.83	•
Wehrman, Brenda	1,612.14	
Williamson, William	408.86	
Willy's	2,424.92	
Wilson, Gary	1.19	*
Winckler, Donald	494.21	
winchiel, Dollaid	355.20	

Young, Janice	1,389.56
Zeegers, Estate of Eugene	1,337.74
	\$153,106,75

- \* Denotes paid after close of books
- \*\* Denotes partially paid after close of books
- P Denotes personal property tax

### 1990 TAX LIENS - DECEMBER 31, 1990

** *	_		
Davis, Ronald	\$	675.37	
Ford-Stanhope		222.04	
Ford-Stanhope		222.04	
Ford-Stanhope		222.04	
Ford-Stanhope		221.43	
Frank, Melvin, Jr.	•	1,322.71	
Gallant, Robert		182.29	
Gleason, John	2	2,540.40	
Hall, James B., II		1,215.03	
Hanson-Brown, Karen	]	1,321.41	
Haskell, Rhodes & Barbara	]	1,014.84	
Kelly, Peter, III		213.28	
Kelly, Arlene	1	1,016.53	
Lausier, Conrad & Marie	1	1,226.90	
Lowell, Barbara		555.83	
Nicholas, James & Mary	]	1,584.51	
North, Dana		721.66	(Bal.)
Oliver, Brian	]	1,430.83	
R. P. Enterprises	2	2,323.61	
R. P. Enterprises		101.54	
Sharp, Matthew & Martha		2,046.24	
Stowell, Christine	1	1,076.24	
Weaver, Charles, III		676.39	(Bal.)
McLeod, Kenneth & Pamela		149.14	*
ixellictii & i miidu	\$22	2,282.30	
		•	

<sup>\*</sup>Denotes paid after close of books

TOWN OF NORTH YARMOUTH NORTH YARMOUTH, MAINE

FINANCIAL REPORT
YEAR ENDED
DECEMBER 31,1990

### TOWN OF NORTH YARMOUTH, MAINE DECEMBER 31, 1990

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### BERRY, FOWLES & Co.

CERTIFIED PUBLIC ACCOUNTANTS
6 FUNDY CIRCLE

GEORGE E. BERRY, CPA DONALD E. TALBOT, CPA GEORGE R. HOWARD, CPA MICHAEL C. ROYFE, CPA FALMOUTH, MAINE Q4105

TELEPHONE NO. (207) 781-3445 FAX NO. (207) 781-3578

PETER E. DUNN, JR., CPA

INDEPENDENT AUDITORS' REPORT

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, 1990 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, 1990 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.

January 30, 1991

Berry, Fawler y lo.

# TOWN OF NORTH YARMOUTH, MAINE ALL FUND TYPES AND ACCOUNT GROUPS COMBINED BALANCE SHEET DECEMBER 31, 1990 (With Comparative Totals for 1989)

	Governmental Fund Types			Cov		ental Fund Types		Account Group	Tota	16
	<u>General</u>	Special Revenue Funds	Cupital Projects	Trust	General Long- Term Debt	(Memorandu 12-31-90	m Only) 12-31-89			
ASSETS:						•				
Cash	\$179.367.	\$ 292.	\$160,300.	\$55,765.		\$ 395,724.	\$299.137.			
Receivables:	<b>, ,</b>									
Taxes	162,048.					162,048.	109,618.			
Liens	22,442.					22,442.	15,071.			
Accounts	8,716.	10,000.			*****	18,716.				
Due from Other Funds			21,587.	**		21,587.	1,536.			
Amount to be Provided for Retirement of General Long-Term Debt					\$456,500.	456,500.	202,000.			
TUTAL ASSETS	\$372.573.	110,222.	\$181,887.	\$25,765.	\$456,500.	\$1,077,017.	1627.362.			
LIABILITIES AND FUND EQUITY:	•									
Liabilities:										
Accounts Payable	\$ 900.					\$ 900.	\$ 270.			
Deferred Revenues	96.604.					96,604.	64,596.			
Due to Other Funds	12,880.	\$ 6,532.		\$ 2,175.		21,587.	1,536.			
General Obligation Bonds and Notes Payable					\$456,500.	456,500.	202,000.			
	\$110,384.	\$ 6,532.		\$ 2,175.	\$456,500.	\$ 575,591.	\$268,402.			
Fund Equity:										
Fund Balances:							\$103,267.			
Henerved	\$ 98,982.					\$ 98.982.	\$103,267.			
Unreserved:	20.102		**		***	30,402.	21,788.			
Designated	30,402. 132,605.	\$ 3,760.	\$161,687.	\$53,590.	•••	372,042.	233,905.			
Undesignated	\$262,189.	3 3,760.	\$181,887.	\$53,590.	4-4	\$ 501,426.	\$358,960.			
TOTAL LIABILITIES AND FUND EQUITY	\$377,573.	110,292.	\$181,887.	155,765:	\$456.300.	\$1,077,017.	1627.363.			
and date the same about a sound and a sound and a sound	*******	*******	P4-10000							

Exhibit A-2

### TOWN OF NORTH YARMOUTH, MAINE

ALL FUND TYPES

COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
YEAR ENDED DECEMBER 31, 1990

(With Comparative Totals for 1989)

	Gov	vernmental Fund	Types	Fiduciary Fund Type	Tot	als
entralia Personalia Maria di	<u>General</u>	Special Revenue Funds	Capital Projects	Trust	(Memorand 12-31-90	um Only) 12-31-89
REVENUES: Taxes Intergovernmental	\$1,729,706. 95,064.	 \$10,000.	 \$ 17,425.	 	\$1,729,706. 122,489.	\$1,471,624. 91,711.
Hiscellaneous  EXPENDITURES:	3,907. \$1,828,677.	\$10,000.	5,885. \$ 23,310.	\$ 5,898. \$ 5,898.	15,690. \$1,867,885.	20,913. \$1,584,248.
General Government Public Safety and Services Highway Department	\$ 64.941. 162,407.	*- 	<del></del> 	 \$ 4,832.	\$ 64,941. 167,239.	\$ 58,620. 146,981.
Fixed Expenses and Operations Town Organizations and Committees Education	245,751. 202,529. 36,434. 1,054,378.	\$ 9,622. 			245,751. 212,151. 36,434.	239,537. 153,800. 34,220.
Debt Service Capital Investment	62,431. 45,000. \$1,873,871.	\$ 9,622.	\$ 146,423. \$ 146,423.	\$ 4,832.	1,054,378. 62,431. <u>191,423.</u> \$2,034,748.	832,124. 92,804. 25,044. \$1,583,130.
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	\$ (45,194.)	\$ 378.	\$(123,113.)	\$ 1,066.	\$ (166,863.)	\$ 1,118.
OTHER FINANCING SOURCES (USES): Operating Transfers In Operating Transfers Out Proceeds from Bond Issue	\$ (100.) \$ (100.)		\$ 305,000. \$ 305,000.	\$ 100.  \$ 100.	\$ 100. (100.) 305,000. \$ 305,000.	\$ 17,093. (17,093.)
EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	\$ (45,294.)	\$ 378.	\$ 181,887.	\$ 1,166.	\$ 138,137.	\$ 1,118.
UNRESERVED FUND BALANCE - AT BEGINNING OF YEAR .	178,099.	3,382.		52,424.	233,905.	232,787.
UNRESERVED FUND BALANCE - AT END OF YEAR	<u> 132,805.</u>	\$ 3,760.	\$ 181,887.	\$53,590.	\$ 372,042.	\$ 233,905.

Exhibit B-1

## TOWN OF NORTH YARMOUTH, MAINE GENERAL FUND BALANCE SHEET DECEMBER 31, 1990

ASSETS: Cash		\$179,367.
Receivables: Taxes Tax Liens Accounts	\$162,048. 22,442. 8,716.	193,206.
TOTAL ASSETS		\$372,573.
LIABILITIES AND FUND BALANCES: Liabilities: Accounts Payable Deferred Revenues - Property Taxes Due to Other Funds  Fund Balances: Reserved for Specific Purposes	\$ 900. 96,604. 12,880. \$ 98,982.	\$110,384.
Unreserved: Designated Undesignated	30,402. 132,805.	262,189.
TOTAL LIABILITIES AND FUND BALANCES		<u>\$372,573.</u>

Exhibit B-2

## TOWN OF NORTH YARMOUTH, MAINE GENERAL FUND STATEMENT OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL YEAR ENDED DECEMBER 31, 1990

	Budget	Actual	Variance Favorable ( <u>Unfavorable</u> )
REVENUES:			
Taxes:			
Property	\$1,536,146.	\$1,516,699.	\$(19,447.)
Excise	80,000.	213,007.	133,007.
	\$1,616,146.	\$1,729,706.	\$113,560.
Intergovernmental:			
State Revenue Sharing	\$ 85,000.	\$ 83,333.	\$ (1,667.)
Education		11.282.	11,282.
Veterans Exemption		449.	449.
	\$ 85,000.	\$ 95,064.	\$ 10,064.
Miscellaneous:			
School Fund Receipts	\$ 1,200.	\$ 1.200.	
Cable	7-	2,507.	\$ 2,507.
Other		200.	200.
	\$ 1,200.	\$ 3,907.	\$ 2,707.
TOTAL REVENUES (Note 3)	\$1,702,346.	\$1,828,677.	\$126,331.
EXPENDITURES:			
General Government	\$ 69,008.	• 44.011	• 1.067
Public Safety and Services	163,715.	\$ 64,941.	\$ 4,067. 1,308.
Highway Department	246,948.	162,407. 245,751.	1,308.
Fixed Expenses and Operations	203.931.	202,529.	1,402.
Town Organizations and Committees	36,836.	36,434.	402.
Education	1,054,378.	1,054,378.	
Debt Service	62,430.	62,431.	(1.)
Capital Investment	45,000.	45,000.	
TOTAL EXPENDITURES	\$1,882,246.	\$1,873,871.	\$ 8,375.
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	\$ (179,900.)	\$ (45,194.)	\$134,706.
OTHER FINANCING SOURCES (USES):			
Operating Transfers In (Out):			
Trust Funds	(100.)	(100.)	
EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	\$_(180,000.)	• (Jr no.)	e12/ 704
	T=75551000°)	\$(45,294.)	<u> \$134,706.</u>

Exhibit B-3

# TOWN OF NORTH YARMOUTH, MAINE GENERAL FUND STATEMENT OF CHANGES IN FUND BALANCE YEAR ENDED DECEMBER 31, 1990

	Unreserved Undesignated
FUND BALANCE - JANUARY 1, 1990	\$178,099.
EXCESS OF ACTUAL REVENUES AND OTHER SOURCES OVER (UNDER) ACTUAL EXPENDITURES AND OTHER USES (Exhibit 8-2)	(45,294.)
FUND BALANCE - DECEMBER 31, 1990	\$132,805.

Exhibit C-1

## TOWN OF NORTH YARMOUTH, MAINE SPECIAL REVENUE FUNDS BALANCE SHEET DECEMBER 31, 1990

	Comprehensive Planning Grant
ASSETS:	
Cash	\$ 292 <b>.</b>
Accounts Receivable	10,000.
TOTAL ASSETS	\$10,292.
LIABILITIES AND FUND BALANCE: Liabilities:	The state of the s
Due to General Fund	\$ 6,532.
Fund Balance	3,760.
TOTAL LIABILITIES AND FUND BALANCE	<u>\$10,292.</u>

Exhibit C-2

# TOWN OF NORTH YARMOUTH, MAINE SPECIAL REVENUE FUNDS STATEMENT OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL YEAR ENDED DECEMBER 31, 1990

	Comprehensive Planning Grant			
	Budget	Actual	Variance Favorable (Unfavorable)	
REVENUES: Intergovernmental	\$10,000.	\$10,000.	<b>40.44</b>	
EXPENDITURES: Designated Purpose	9,622.	9,622.		
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	\$ 378.	\$ 378.		

Exhibit C-3

# TOWN OF NORTH YARMOUTH, MAINE SPECIAL REVENUE FUNDS STATEMENT OF CHANGES IN FUND BALANCE YEAR ENDED DECEMBER 31, 1990

FUND BALANCE - JANUARY 1, 1990	\$3,382.
Add: Excess of Revenues Over (Under) Expenditures (Exhibit C-2)	378.
FUND BALANCE - DECEMBER 31, 1990	<b>\$3,</b> 760.

Exhibit D-1

## TOWN OF NORTH YARMOUTH, MAINE CAPITAL PROJECTS FUNDS BALANCE SHEET DECEMBER 31, 1990

ASSETS: Cash Due from General Fund	\$160,300. 21,587.
TOTAL ASSETS	\$181,887.
FUND BALANCE	\$181,887.

## TOWN OF NORTH YARMOUTH, MAINE CAPITAL PROJECTS FUNDS STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE YEAR ENDED DECEMBER 31, 1990

	Fire Station Addition	Landfill Closeout	Total
REVENUES: Interest Intergovernmental	\$ 1,657. 	\$ 4,228. 17,425.	\$ 5,885. 17,425.
TOTAL REVENUES	\$ 1,657.	\$ 21,653.	\$ 23,310.
EXPENDITURES	144,086.	2,337.	146,423.
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	\$(142,429.)	\$ 19,316.	\$(123,113.)
OTHER FINANCING SOURCES (USES): Debt Proceeds	140,000.	165,000.	<u> </u>
EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	\$ (2,429.)	\$184,316.	<b>\$</b> 181,887.
FUND BALANCE - JANUARY 1, 1990			***
FUND BALANCE - DECEMBER 31, 1990	\$(2,429.)	<b>\$</b> 184,316.	\$ 181,887.

Exhibit E-1

## TOWN OF NORTH YARMOUTH, MAINE TRUST FUNDS BALANCE SHEET DECEMBER 31, 1990

	Cemetery Trust Funds
ASSETS:	
Cash	<u>\$55.765.</u>
LIABILITIES AND FUND BALANCE: Liabilities:	
Due to General Fund	\$ 2,175.
Fund Balance	53,590.
TOTAL LIABILITIES AND FUND BALANCE	<u>\$55,765.</u>

Exhibit E-2

# TOWN OF NORTH YARMOUTH, MAINE TRUST FUNDS STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE YEAR ENDED DECEMBER 31, 1990

	Cemetery Trust Funds
REVENUES:	
Interest	\$ 3,785.
Sale of Lots and Perpetual Care	2,110.
	\$ 5,898.
EXPENDITURES:	
Care and Maintenance of Cemeteries	4,832.
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	\$ 1,066.
OTHER FINANCING SOURCES (USES): Operating Transfers: General Fund	
ochetat laid	<u> 10C.</u>
EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER)	
EXPENDITURES AND OTHER USES	\$ 1,166.
FUND BALANCE - JANUARY 1, 1990	52,424.
FUND BALANCE - DECEMBER 31, 1990	<u>\$53,590.</u>

## 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, 1990

General Obligation Bonds and Notes	Interest Rate	Final Maturity Date	Annual Principal Payments	Amount Authorized	Amount Issued	Retired Previous Years	Balance Beginning of Period	Current P	eriod Retired	Balance End of Period
FLEET BANK: 1988 Capital Improvement	6.75%	6-15-89 to 6-15-93	\$ 50,500.	\$252,500.	\$252,500.	\$50,500.	\$202,000.	<b></b>	<b>\$</b> 50,500.	\$151,500.
1990 General Obligation	7.55%	8-01-91 to 8-01-84 8-01-95	40,000.	305,000.	305,000.		<u> </u>	\$305,000. \$305,000.	<u></u>	305,000. \$456,500.

### NOTE 1 - SUMMARY OF ACCOUNTING POLICIES:

The Town of North Yarmouth, Maine currently operates under a Board of Selectmen form of Government with an Administrative Assistant as the Chief Administrator of the Town.

The Town, for financial purposes, includes all of the funds and account groups relevant to its operations. An analysis of the criteria presented in the National Council of Governmental Accounting (NCGA) Statement 3 "Defining the Governmental Reporting Entity", was made to determine if other governmental units should be included in this report. The criteria evaluated were (1) Manifestation of Oversight, (2) Accountability for Fiscal Matters, (3) Scope of Public Service, and (4) Special Financing Relationships.

Based on the Town's judgment and all pertinent facts derived from the analysis of the criteria, the general purpose financial statements presented herein do not include districts which have been formed under applicable state laws or are considered distinct units of government separate from the Town.

The accounting policies of the Town of North Yarmouth conform to generally accepted accounting principles as applicable to governmental units, except as indicated below. 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 group, 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. Amounts in the "Totals - Memorandum Only" columns represent a summation of the combined financial statement line items of the fund type and account group and are presented only to facilitate analysis. Since the totals include fund types and account group that use different basis of accounting, and interfund transactions have not been eliminated, amounts shown in the "Total - Memorandum Only" columns do not present financial position or results of operations in conformity with generally accepted accounting principles. Complete comparative data (i.e., presentation of prior year totals by fund type) has not been presented in each of the statements since their inclusion would make the statements unduly complex and difficult to read. The Town uses the following fund types and account group.

NOTE I - SUMMARY OF ACCOUNTING POLICIES (Continued):

Basis of Presentation (Continued):

#### 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.

Capital Projects Funds - Capital projects 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.

### 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.

General Fixed Assets Account Group — General fixed assets that have been acquired for general Town purposes have been recorded as expenditures in the fund making the expenditure. These expenditures are required to be capitalized at historical cost in the general fixed asset account group for accountability purposes. In accordance with practices followed by most municipal entities in the State, the Town does not maintain 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.

NOTE 1 - SUMMARY OF ACCOUNTING POLICIES (Continued):

Basis of Accounting:

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

Governmental funds, revenues and expenditures are accounted for using 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 accumulated sick pay, and for unmatured interest on general long-term debt which are recognized when paid.

The fiduciary fund is maintained and reported on the accrual basis.

Budgetary Accounting:

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

Budgets are adopted for the general fund and special revenue fund. Formal budgetary integration is employed as a management control device during the year for the general fund. A comparison of budget to actual is presented in the financial statements.

Encumbrances - Unreserved Fund Balance - Designated for Subsequent Year Expenditure:

Encumbrances accounting, under which purchase orders, contracts, and other commitments for the expenditure of funds are recorded in order to reserve that portion of the applicable appropriations, is utilized in the governmental fund. Outstanding encumbrances are reported as a component of unreserved fund balances and do not constitute expenditures or liabilities since the commitments will be honored during the subsequent year.

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.

### NOTE 1 - SUMMARY OF ACCOUNTING POLICIES (Continued):

#### Investments:

Funds are stated at cost which approximate market value.

#### 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 - DEPOSITS AND INVESTMENTS:

The Town's policy is to invest all available funds at the highest possible rates, in conformance with legal and administrative guidelines, while avoiding unreasonable risk. The funds are invested in certificate of deposits, savings, and money market accounts, planned to coincide with its cash needs during the year.

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

At December 31, 1990, cash and cash equivalents consisted of the following:

	Carrying	Bank	Ca	ategory	
	Amount	Balance	1_		_3_
Cash, Checking and Savings	\$213,224.	\$182,727.	\$182,416.		\$ 311.
Certificates of Deposit	182,500.	182,500.	100,000.		82,500.
	\$395,724.	\$365,227.	\$282,416.	***	\$82,811.

#### 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 the assumed market value. The assessed value for the list of April 1, 1990, upon which the levy for the year ended December 31, 1990 was based, was \$129,305,238. Schedule 2 summarizes the 1990 levy.

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 \$19,985. for the year ended December 31, 1990. The variance between actual property tax revenues and budgeted property tax revenues of \$19,447. represents supplemental taxes of \$7,430. and change in deferred tax revenues of \$26,877.

Property taxes levied were recorded as receivables at the time of the levy. The taxes collected during the year, and in the first sixty days subsequent to the fiscal year, have been recorded as revenues. The balance of the receivables have been recorded as deferred revenues.

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 fore-close on property eighteen months after the filing of the lien if tax liens and associated costs remain unpaid.

### NOTE 4 - LONG-TERM DEBT:

The annual requirements to amortize debts outstanding as of December 31, 1990 are as follows:

	Principal	Interest	Total Debt Service
1991	\$ 90,500.	\$ 35,387.	<b>\$125,887.</b>
1992	90.500.	25,120.	115,620.
1993	90,500.	18,692.	109,192.
1994	40,000.	13,967.	53,967.
1995	145,000.	10,948.	155,948.
	\$456,500.	\$104,114.	\$560,614.

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 152 of its stated assessed valuation. The Town's outstanding debt at December 31, 1990 of \$456,500. was approximately \$16,876,000. below the Town's statutory debt limit.

### NOTE 5 - OVERLAPPING DEBT:

The Town is liable for its proportional share of any defaulted debt issued by Cumberland County and Maine School Administrative District No. 75. The overlapping debt applicable to he Town at December 31, 1990 is .78% (\$52,728.) of Cumberland County's outstanding debt of \$6,760,000., and 20.40% (\$424,320.) of MSAD No. 51's outstanding debt of \$2,080,000.

#### NOTE 6 - CONTINGENT LIABILITY:

The Town entered into an agreement with Regional Waste Systems, Inc. (RWS), a Maine Corporation, with twenty participating municipalities, including the Town of North Yarmouth. RWS has issued bonds to fund the design, construction and start-up of a resource recovery system. The bonds are special revenue obligation of RWS, payable from and secured by a pledge of RWS revenues. Pursuant to the waste handling agreements, the participating municipalities are obligated severally to deliver solid waste to RWS for processing, to make service payments and pay typing fees for such processing. These fees, when added to the income from the facility's operations, will at least equal the required debt service on the bonds. At June 30, 1990, (the most recent data available), outstanding municipal solid waste bonds of RWS totaled \$83,755,000., of which the Town of North Yarmouth's share, based on estimated tonnage to be delivered, amounts to \$1,038,562. (1.24Z).

In addition, the Town of North Yarmouth and twenty five other municipalities have entered into an agreement with RWS for a material recycling facility. At June 30, 1990 (the most recent data available), outstanding material recycling facility bonds of RWS totaled \$5,550,000., of which the Town of North Yarmouth's share, based on estimated tonnage to be delivered, amounts to \$53,835. (.97Z).

#### NOTE 7 - 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 8 - UNRESERVED FUND BALANCE - DESIGNATED FOR SUBSEQUENT YEARS EXPENDITURES:

Appropriation for continuing projects, not fully expended at the fiscal year end, are carried forward as continued appropriations to the new fiscal year in which they supplement the appropriations of that year. At fiscal year end, they are reported as a component of unreserved fund balance. They consists of the following:

General Government Public Safety and Services \$ 3,366. 27,036.

<u>\$30,402.</u>

#### NOTE 9 - RETIREMENT:

The Town's employees participate in the International City Managers Association (ICMA) as a defined contribution plan. Benefits provided by ICMA are financed by the Town's contributions of 5% of the employees' earnings for each plan year. The Town's employees may also voluntarily contribute, subject to certain maximum contribution levels established by the ICMA. The Town's contribution to ICMA is provided each year on a current basis. Therefore, there are no unfunded accrued benefits or liabilities. In 1990, the Town's contribution to ICMA was approximately \$5,133.

Additionally, the Town participates in the Social Security Retirement Program. The Town's contribution to social security was approximately \$10,882. for the year ended December 31, 1990.

BERRY, FOWLES & CO. - FALMOUTH MAINE

## TOWN OF NORTH YARMOUTH, MAINE COMBINING STATEMENT OF GENERAL FUND RESERVES YEAR ENDED DECEMBER 31, 1990

	Capital Improvement	Tricentennial Fund	Highway <u>Reserve</u>	Total
APPROPRIATIONS	\$ 25,000.		\$20,000.	\$ 45,000.
REVENUES: Interest	4,041. \$ 29,041.	\$ 450. \$ 450.	$\frac{2,811.}{$22,811.}$	7,302. \$ 52,302.
EXPENDITURES	56,587.			56,587.
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<b>\$(27,546.)</b>	\$ 450.	\$22,811.	\$ (4,285.)
BALANCE - JANUARY 1, 1990	77,663.	7,619.	17,985.	_103,267.
BALANCE - DECEMBER 31, 1990	<u>\$ 50,117.</u>	\$8,069.	\$40,796.	<u>\$ 98,982.</u>

Schedule 2

## TOWN OF NORTH YARMOUTH, MAINE VALUATION, ASSESSMENT AND COLLECTION OF TAXES YEAR ENDED DECEMBER 31, 1990

### VALUATION AND ASSESSMENT

Real Property Personal Property	\$128,458,476. 846,762.
TOTAL VALUATION	\$129,305,238.
Tax Rate per Thousand	11.88
TAX COMMITMENT	<u>\$_1,536,146.</u>
APPROPRIATIONS	
Municipal Functions School Administrative District No. 51 County Tax Overlay Less: Estimated Revenues TAX COMMITMENT	\$ 747,037. 1,054,378. 60,946. 19,985. \$ 1,882,346. 346,200. \$ 1,536,146.
TAXES 1990	
Original Commitment Supplemental Commitment  Less: Collection (Net of Refunds) and Adjustments Abatements Discounts	\$ 1,536,146. 7,430. \$ 1,543,576. \$1,371,810. 4,681. 8,828. 1,385,319.
TAXES RECEIVABLE - DECEMBER 31, 1990	\$ 158,257.

## TOWN OF NORTH YARMOUTH, MAINE STATEMENT OF DEPARTMENTAL OPERATIONS YEAR ENDED DECEMBER 31, 1990

						Balances	
	Appropriations	Other Credits	Total Available	Expenditures		psed Unexpended	Carried Forward
GENERAL GOVERNMENT	\$ 69,008.	\$ 3,366.	\$ 72,374.	\$ 64,941.	***	\$4,067.	\$ 3,366.
PUBLIC SAFETY AND SERVICES	163,715.	28,199.	191,914.	163,570.		1,308.	27,036.
HIGHWAY DEPARTMENT	246,948.	30,178.	277,126.	275,929.	<del>, -</del>	1,197.	
FIXED EXPENSES AND OPERATIONS	203,931.	33,361.	237,292.	235,890.		1,402.	
TOWN ORGANIZATIONS AND COMMITTEES	36,836.	~ <del>-</del>	36,836.	36,434.		402.	, <del></del>
EDUCATION	1,054,378.		1,054,378.	1,054,378.	<del></del>	***	
DEBT SERVICE	62,430.		62,430.	62,431	\$1.		. <b></b>
CAPITAL INVESTMENTS	45,000.	nythin yang	45,000.	45,000	• • • •		
TOTAL	\$1,882,246.	\$95,104.	\$1,977,350.	\$1,938,573	<u> </u>	\$8,376.	\$30,402.

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### MUNICIPAL TELEPHONE DIRECTORY

FIRE AND RESCUE CALLS	829-5212
CUMBERLAND COUNTY SHERIFF'S DEPT1-800	-482-7479
	774-1444
STATE POLICE 1-800	-482-0730
POISON CONTROL CENTER	871-2381
TOWN OFFICE (Town Clerk, Treasurer, Tax Collector)	829-3705
PUBLIC WORKS DEPARTMENT	829-3274
ANIMAL CONTROL OFFICER - William Hilton	846-9001
CUMBERLAND RECREATION DEPARTMENT	829-2208
SUPERINTENDENT OF SCHOOLS	829-4800
FIRE CHIEF - Richard Baston	829-3789
ADMINISTRATIVE ASSISTANT - Scott Seaver	

**PLEASE** 

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&

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Town of North Yarmouth 130 Walnut Hill Road North Yarmouth Cumberland, ME 04021

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Elections — March 8 - 8 a.m. - 8 p.m. • Town Meeting March 9 - 9:00 a.m.



### Town of North Yarmouth

BOARD OF SELECTMEN

130 WALNUT HILL ROAD

CUMBERLAND, MAINE 04021

TELEPHONE (207) 829-3705

ADMINISTRATIVE ASSISTANT

#### ADDENDUM PAGE

The following changes have been made to the Town Meeting Warrant as printed in your 1989 Annual Report:

ARTICLE 4--Admin. Asst. request-31,000 net-19,000 Inspector/CEO request 11,040 revenues-11,040 net-0

Total Department Request- \$92,048
Total Budgeted Revenues- \$23,040
Total Net To Raise \$69,008

add- ARTICLE 9-a: To hear and act, if necessary, upon the report of the North Yarmouth Comprehensive Plan Committee.

ARTICLE 12--Interest Request 31,000
Revenues 24,500 net 6,50

Hydrant Rentals Request 10,000 net 10,000

ARTICLE 13--correction

To hear and act, if necessary upon the report of the Municipal Facility Study Committee, or take any action thereon.

ARTICLE 16: Selectmen will present a financing option that will not involve raising \$63,000 for the plow truck in one fiscal year.

ARTICLE 19: Add: State Homestead Exemption Programs-\$130,000
Aid to Education \$20,000

#### PUBLIC MEETING ON THE 1990 BUDGET

A public meeting will be held on Wednesday March 7th at 7:30 at the Municipal Building on the following items:

- 1. Merger of the Yarmouth/North Yarmouth Water Districts.
- 2. Informational meeting taking a step by step approach to the 1990 Municipal Budget. All items will be addressed and questions entertained. This is the first time that this has been undertaken and we hope for a good turnout.

REMEMBER--RECYCLING CONTAINER IS IN NORTH YARMOUTH EVERY MONTH FROM THE 15th TO THE 30th. If it is not there on one of those days, it is being emptied and will return.