

12-31-1991

North Yarmouth, Maine Annual Report 1991

North Yarmouth (Me.). Board of Selectmen

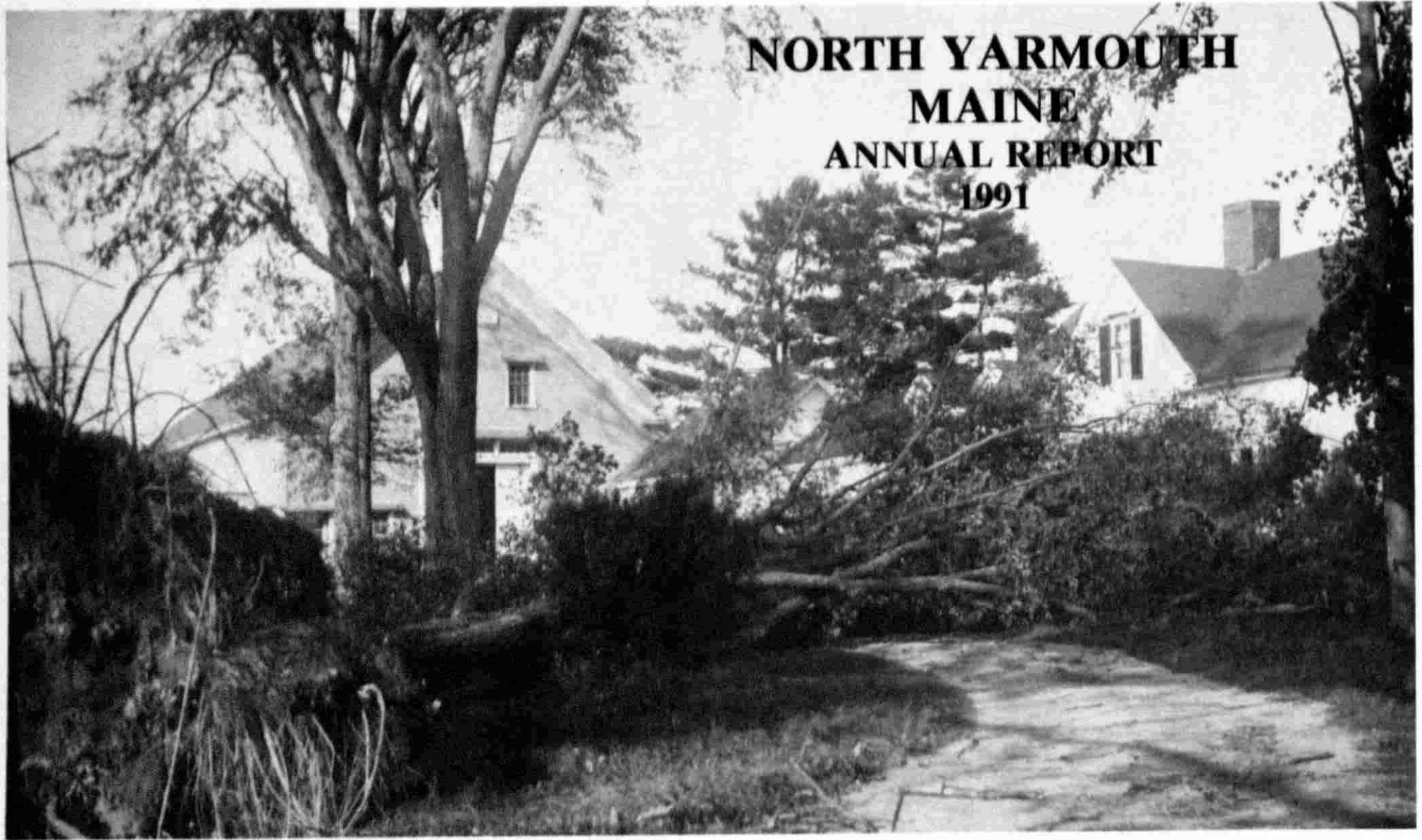
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**NORTH YARMOUTH
MAINE
ANNUAL REPORT
1991**



COVER PHOTOGRAPH:

This photo, taken in 1954, shows damage to Cedar Spring Farm on North Road. This damage certainly makes us think of similar damage all over North Yarmouth from Hurricane Bob in 1990 and the unrelated "microburst" shortly after.

(photo courtesy of the North Yarmouth Historical Society. The print is part of the "Reed Collection". Cedar Spring Farm, then owned by Norman and Marion Reed, is currently owned by Doyle Marchant.)

ANNUAL REPORT

of the

TOWN

of

NORTH YARMOUTH

MAINE

Year Ending December 31, 1991

ELECTED OFFICIALS AND REPRESENTATIVES**BOARD OF SELECTMEN:**

ROSALYN I. BASTON
 Chrmn., 1994
 DONALD SMITH 1993
 KENNETH ALLEN 1992

BOARD OF ASSESSORS:

THOMAS GOLDING
 Chrmn., 1994
 E.C. "Ted" Wolcott 1993
 George Warchol 1992

MODERATOR:

DAVID NORMAN

BUDGET COMMITTEE:

CLARK WHITTIER
 Chrmn., 1993
 JEAN GOFF 1992
 WILLIAM HOLDEN 1992
 ROBERT WOOD 1992
 REBECCA CROSSON 1993
 KENT HILTON 1993
 MICHAEL BABON 1994
 MILDRED THIBOUTOT 1994
 WAYNE RAYMOND 1994

CEMETERY COMMISSION:

DAVID HYDE 1992
 GUY LOVELL 1993
 MAURICE HAYES 1994
 RICHARD BASTON 1995
 CLAYTON BARTER 1996

S.A.D. #51 DIRECTORS:

WILLIAM PRIEST 1992
 DONALD DOYLE 1993
 PEGGY WILES 1994

WATER DISTRICT TRUSTEE:

WILLIAM DEXTER 1994

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 COLLECTOR: DEBORAH J. THOITS

ASSISTANT CLERK: MARIE LAUSIER

CODE ENFORCEMENT OFFICER: SCOTT W. SEAVER

CODE INSPECTOR: SANFORD BROWN

FIRE CHIEF: RICHARD BASTON

**DIRECTOR OF EMERGENCY
PREPAREDNESS:** RICHARD BROBST, SR.

ROAD COMMISSIONER: ROBERT SWEETSER

ANIMAL CONTROL OFFICER: WILLIAM HILTON, JR.

HEALTH OFFICER: EILEEN WYATT

GENERAL ASSISTANCE ADMINISTRATOR: SCOTT W. SEAVER

**REPRESENTATIVE TO REGIONAL
WASTE SYSTEM:** SCOTT W. SEAVER

TOWN COMMISSIONS, BOARDS AND COMMITTEES

PLANNING BOARD: PAUL TURINA, Chrmn., 1993
BRUCE HAMLIN 1992
PRISCILLA BROBST 1994
STEVE GORDEN 1995
MIKE SWAN 1996
BILL HOLDEN, alternate
ED GERVAIS, alternate

ZONING BOARD OF APPEALS: CARL TIEDEMANN,
 Chrnm. 1996
 CLARK WHITTIER 1992
 DAVID NORMAN 1993
 JAMES MOULTON 1994
 SUZANNE QUIRK 1995
 ROBERT WOOD, alternate
 PATRICIA HAMEL, alternate

SHELLFISH CONSERVATION COMMISSION

ALBERT TITUS, 1992
 JOHN WOODCOCK, 1994
 WILLIAM YOUNG, 1992
 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, Chrnm.
 SANDRA BOYNTON
 LYNN YOUNG
 M. SANDRA GROVER
 GEORGE MOULTON
 WILLIAM HOLDEN

CABLE T.V. COMMISSION

CARL TIEDEMANN
 WILLIAM UMBERGER
 SCOTT KERR

CONSERVATION COMMISSION

LEWIS HOLMAN
 PETER MILLIKEN
 GIL BIRNEY
 JAY ESPY
 PETER INGRAHAM
 LYNN YOUNG

SUPERINTENDENT OF SCHOOLS — SAD #51

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
Planning Board	2nd Tuesday of Each Month
Zoning Board of Appeals	1st Wednesday of Each Month

1991 BOARD OF SELECTMEN REPORT

This year has been an active one for the Board of Selectmen. We held a number of workshop meetings on Thursdays plus our regular semi-weekly Monday evening meetings.

Highlighting the year:

The Board was pleased with the decision made by the Yarmouth Town Council to lower their Boat Launching Fee for North Yarmouth residents to \$25.00 after they were gently reminded by the Board of North Yarmouth's Rights to the Sea.

The Cumberland/North Yarmouth Town Line was perambulated by the Selectmen and Phil Wentworth, Cumberland's Road Commissioner. We found there are 30 stone markers on the line, 9 are missing, others in place but leaning due to tree roots pushing on them, some standing straight and true, others laying on the ground. The stone markers are engraved with "NY" for North Yarmouth, "C" for Cumberland and where the Town of Yarmouth abutts the two towns the post has a "Y" on it. It is important to keep our boundary lines well-marked. The old stone markers have weathered many years, some are a little mossy, but the "NY's" are still visible. The missing markers will be replaced.

A new personnel policy was established for town employees.

An extensive review of our Town's Insurance Program was held with advice and guidance given by North Yarmouth resident, Lincoln Merrill, an insurance executive with Hanover Insurance Companies.

Due to requests for septic variances, the Board held a workshop meeting with Richard Sweet of Sweet Associates to better understand the test results and scoring of septic system data.

Following last year's town meeting a petition with approximately 300 signatures was presented to the Board regarding the need for a North Yarmouth Zip Code. The Board made an appointment with a Field Representative of the Post Office Department and presented the petition to him for action. We were told it would be taken under consideration. In December the Board and Scott Seaver, our Administrative Assistant, met with five Post Office officials and it became apparent that they were seriously considering a Zip Code for our town — no post office — but a zip code with the Yarmouth Post Office handling our flow of mail.

It was good news for the people of North Yarmouth when Maine Waste Management announced that our town was no longer under consideration for a Special Ash Landfill Dump Site. Many thanks to our concerned citizens who attended MWM meetings to make it loud and clear that our Town was not the place to locate such a dump.

On July 8, the Board of Assessors presented a letter to the Selectmen stating that they were resigning and due to personal and professional reasons effective at the annual Town Meeting in March. The resignations were received with regrets but also understanding their reasons. The Assessors stated that the position was now becoming complicated and required extra schooling. They advised us that a trained assessor would be best for our town.

The August hurricane, "Bob" did considerable water damage to our town roads at a cost of approx. \$68,000. The Federal Government is expected to reimburse the town \$52,000 the first of 1992. (The check has been received as this report goes to print.)

Squaw Bay Engineers of Cumberland, being the lowest bidder, was engaged to design a plan for the extraction of gravel from the town gravel pit which is located behind the Public Works Garage.

A request was filed with DEP to alter Pratts Brook where it flows under the Mountfort Road in preparation for the rebuilding and surfacing of the road.

The Board of Selectmen is appreciative of Administrative Assistant Scott Seaver's management of our town affairs and also to the Office Staff, Debbie Thoits and Marie Lausier.

The Board of Selectmen Meetings are open to the public. If you should have a question or concern, feel free to attend a meeting or contact a member of the board.

ROSALYN BASTON, Chair
KENNETH ALLEN
DONALD SMITH

ANNUAL REPORT OF THE ADMINISTRATIVE ASSISTANT

I am pleased to present to you this Annual Report for the year 1991. This is the 10th report that I have been associated with as Administrative Assistant to the Board of Selectmen. Haven't things changed in those 10 years. I have been associated with Town affairs since 1976, and it seems unbelievable that we have progressed so far, and at the same time, continue to address the same problems as we did then.

It is obvious that the biggest challenge for local government in the past year and in the coming year is funding, and our ability to maintain services while holding the tax rate to a level that is acceptable. The fiscal crisis that the State of Maine finds itself in is a huge problem. However, it may also be a blessing. It is good to step back and take a look at where one has been, where one is now, and where you are heading in the future. A straight look ahead has shown that the state, and local municipalities, must plot a different direction in the future.

The results of the State fiscal crisis, as we know it now, will effect the Town of North Yarmouth in various ways. Among them are:

1. General Assistance Programs — Maximum levels of assistance have been set that will mandate the amount of assistance that a General Assistance applicant may receive from different sources. While this is a guideline that is overdue, it will also force many applicants into emergency situations such as foreclsoure, eviction and utility shutoff procedures before additional assistance may be granted.

2. State Municipal Revenue Sharing — All of the arguments as to whether the State has the ability to withhold these funds aside, it is apparent that there will be a substantially lower amount of funds forthcoming from the State under this program. Fortunately for North Yarmouth, we have never had a great deal of faith in the amount of funding that we were estimated to receive in a given year, and have only budgeted for the amount actually received in the previous year. This year, however, as the proposed 1992 Budget will attest, we do not feel that we can budget for the receipt of any funds after July, 1992. We will maintain that position until the Legislature adjourns, as it is felt that they have tampered with the formula once and there is no indication at this time that they won't play with it again.

3. Planning Grant Funds — Over the last several years, the Comprehensive Plan Committee has undertaken the task of identifying goals and implementation strategies that would mold the face of North Yarmouth for many years to come. A victim of the state budget cuts, the Office of Com-

prehensive Planning has been abolished, and there will be no further funding of the program. While the Committee's work technically ended with the Town adopting the plan last June, there is certainly a large amount of work ahead for the Planning Board in the next year. It should be noted that while the funding is gone, also gone are many of the deadlines that the Board would have faced. While it certainly would not now be prudent to forget about the plan, this may give the Planning Board more time to thoughtfully evaluate the changes that should now be made to bring the Zoning Ordinance and the Subdivision Standards into line with the ideas that the Town expressed in the adoption of the Comprehensive Plan.

Looking back at the issues which the Town dealt with in 1991, several stand out as challenging and time consuming. In January of 1991, as in the past, North Yarmouth borrowed funds to operate the Town until tax revenues started to come in around the end of July. This year however, while the interest rate for the borrowing was good at the time it was done, by mid summer the investment rate on those funds had fallen well below the point where the Town could break even. To try to rectify this in 1992, the borrowing will be done on an as-needed basis.

The Highway Department purchased radio equipment which now makes communications between vehicles far better and gives the employees the ability to reach one another from anywhere in town.

Electrical fees, which had not been revised since 1967, were increased to effectively make sure that the new position of combined inspector was not a drain on the taxpayer.

In early spring, it became apparent that North Yarmouth was one of several communities that was under consideration as a site for a special waste and ash landfill. It should be noted that it was the quick organization by local landowners, residents and taxpayers, along with co-operation between this office and the Town Planner's office in Yarmouth, that dealt a death blow to that proposal. The residents of the Town should look upon the decision to remove North Yarmouth from the list as their own very special victory.

Bids were received for the replacement for the roof at the Municipal Building/Fire Station. The work was completed well under budget. The in-ground fuel tank at the Municipal Building was also replaced with two 330-gallon tanks. The removal was carried out by our own Public Works crew, effectively keeping the cost well under the budget.

Bids were also received for two other projects. The replacing of culverts and the reconstruction of the Mountfort Road at Pratt's Brook was designed by the low bidder, Delucca-Hoffman Associates. After a time delay due to DEP and EPA review, a permit for the project was granted in early December. Work is planned to allow the project to be completed in July of 1992. The Town has also begun the permit process for the licensing of the gravel pit behind the Publics Works complex off of Parsonage Road. Squaw Bay Engineers has completed the application to DEP and meetings have progressed towards the eventual granting of a permit that will, over a number of years, allow the Town to utilize material from the site while eliminating a nearly 90 foot shear banking at the property line. It is anticipated that this permit will be reviewed and issued in 1992.

As the results of funding from a special town meeting in June, the Town, in co-operation with Maine Central Railroad, replaced the grade crossing on Mill Road.

In July, with great regret, the Board of Selectmen accepted the resignations of two members of the Board of Assessors. Tom Golding and Ted Wolcott felt that they could not continue with the position after March of 1992. At the same time, George Warchol noted that he would not be a candidate for re-election at Town Meeting. As a result of this, a charter amendment was drafted and passed in November to allow the Board of Selectmen to appoint a certified assessor to act as the town's assessor. The charter amendment also calls for the Board to appoint a Board of Assessment Review.

After many months of design, the capping of the West Pownal Road landfill was put out to bid, with Harry C. Crooker Co. of Brunswick being the low bidder. With only a draft permit in hand in 1991, the work will begin about May 1, 1992 with construction scheduled to take about 4-6 weeks.

Recycling became a shining light for North Yarmouth in 1991. Figures indicate that North Yarmouth continually ranks among the communities with the highest percentage of their waste being recycled through the "silver bullet" container at the Municipal Building. The Town should be commended for their support of the program with the knowledge that this is a great method to control our solid waste costs.

Figuring greatly into expenditures in 1991 was "Hurricane Bob". We certainly need to thank the Public Works Department, Bob Sweetser, Jerry

True, Guy Lovell and Dick Lowell for their hours of work during and after this storm. We also need to thank the many citizens who helped out their neighbors during this storm and the "microburst" which followed only a short time later.

Before this report continues on to the statistics of work completed at the Town Office, I would like to thank three very special men for their involvement in the Town. Your Board of Assessors — Ted Wolcott, Tom Golding and George Warchol, have spent the majority of the last 20 years in service to the Town of North Yarmouth. As you all know, being a tax assessor is not a glorious position. These men have served, over the last several years, in a position that they felt needed only be done fairly. They did not go into it seeking recognition, but have gained respect by treating, in a fair and equal manner, everyone that they have had contact with. I am sure that there are those of you who will read this report that will have had disagreements with the Board of Assessors. Those disagreements are not the issue, rather the issue is that these three, along with others along the way, have felt strongly enough about the Town of North Yarmouth to become involved in a position that is historically thankless and at conflict with citizen's thoughts. Personally, I commend them, and those others who have served in this disappearing elected position, for their commitment to the Town of North Yarmouth.

I also thank my staff here at the office for their commitment to serving the public. My thanks also to the Board of Selectmen for their support over the last year. The increased involvement of the Board Members has greatly enhanced the effectiveness of the administration of the town affairs.

The following business was conducted in 1991:

Auto Registrations

Resident — 2,768

Non-Resident — 1,144

Fish and Wildlife Licenses

Hunting — 126

Fishing — 336

Combination — 107

Supersport — 1

Jr. Hunting — 25

Complimentary — 3

Archery — 26

Bear Permits — 7

Atlantic Salmon —	6
Small Game —	4
Duplicates —	8
Duck Stamps —	21
Muzzleloading —	9
Dog Licenses Issues —	230
Kennel Licenses Issued —	6
Duplicates —	3
Boats Registered —	263
Snowmobiles Registered —	233
ATVs Registered —	49
Births Recorded —	40
Deaths Recorded —	8
Marriages Recorded —	30

On a closing note, I would like to thank the Board of Selectmen and the Budget Committee for their understanding of the budget problems that must be faced in 1992 and beyond. You will note that alternative revenues will play an important part in the budget for 1992. Discussion will be held over the next year regarding the wisdom of recouping some of the cost of providing ambulance service, the continuance of the practice of plowing church yards, and how well to plan for the replacement of equipment and capital items. I would simply remind you that all meetings are public, and your input as citizens and taxpayers is crucial.

Respectfully submitted,
SCOTT W. SEAVER
Administrative Assistant

ANNUAL REPORT OF THE BOARD OF ASSESSORS

It is with emotion that this Report of the Board of Assessors is presented to you. This will be the last report from a group elected to this position. In March, the Selectmen will be appointing an individual or firm to carry on the work of this department. This passing of time and the changing of our lives have made it necessary for the three of us to resign and the Town found it desirable to enact a charter change to make this position appointed rather than elected. We all thank the Board of Selectmen, the Administrative Assistant and the Town Office Staff for their help and support over the many years that we have served. We also thank you, the citizens, for your support, understanding and questions. We believe that all have been treated fairly, and hope that this is your opinion also.

Even with the recession, new home construction in North Yarmouth is continuing. Development lots are being sold at a cost that is well below the level of the last 5 or 6 years. This has allowed for increased sales and further increases in our total valuation. A statement of the Town's valuation and tax commitment is included in the Auditor's Statement.

We would continue to remind you that any changes to your property must be reported to the Office of the Assessor by April 1, 1992.

Respectfully Submitted,
THOMAS GOLDING, Chairman
E. CLINTON "TED" WOLCOTT
GEORGE WARCHOL
North Yarmouth Board of
Assessors

July 8, 1991

To: The Board of Selectmen
Town of North Yarmouth
Maine 04021

From: The BOARD OF ASSESSORS

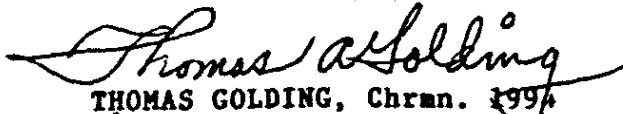
It is with great regret, that the elected BOARD OF ASSESSORS, hereby tender their resignations to be effective at the Annual Town Meeting in March 1992.

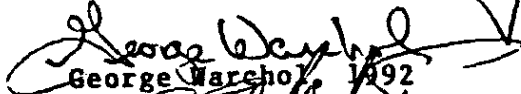
This decision was not easily reached, but for personal and professional reasons, the Board unanimously voted in favor of this action.

The Town of North Yarmouth has indeed outgrown the "small-type" of residential community. Within a year from now, it is calculated that the recession will have bottomed-out, and fresh growth will have commenced. For one reason then, we the undersigned strongly believe that a new format of assessing should be in place.

Your Board of Assessors has taken a great deal of pride in the service to their community. We will leave with the thought in mind that during the past twenty years, the laws of the State of Maine have been upheld - particularly - in the areas of Just Value and Equalization. We wish our successor continued success in maintaining this achievement.

Very truly yours,


THOMAS GOLDING, Chrmn. 1994


George Warchol, 1992


E. C. "TED" WOLCOTT, 1993

cc: NORTH YARMOUTH, MAINE
Annual Report 1991

REPORT OF THE NORTH YARMOUTH BUDGET COMMITTEE

The threatened loss of Municipal Revenue Sharing funds made preparing the 1992 Municipal Budget very difficult for the Town. We believe that Scott Seaver and the Board of Selectmen have come up with a good budget effort. The overall budget will keep municipal spending at a lower level than last year.

To accomplish this, however, much of the projected revenue for 1992 is from funds that will be a one time only affair. \$51,926 in reimbursements from Hurricane Bob damages will be budgeted against the Highway Department. The Selectment have also recommended not to fund \$20,000 for the Town Road Investment Fund and \$25,000 for the Capital Improvement Account.

The only recommendation where the Budget Committee differs from the Selectmen's recommendation as presented in January is that this committee recommends funding \$20,000 for the Town Road Investment Account. We believe that this money should be left available to replace bridges or for major paving or repair projects to lesson sharp tax increases in future years.

Administrative Assistant Scott Seaver has recommended that at this point the receipt of Municipal Revenue Sharing dollars should not be budgeted past July of 1992.

If additional funds are forthcoming after July, we would like to see some of those monies set aside for the Capital Investment Fund to help fund Highway Department vehicles and a Fire Truck which are all projected to be needed in the next three years.

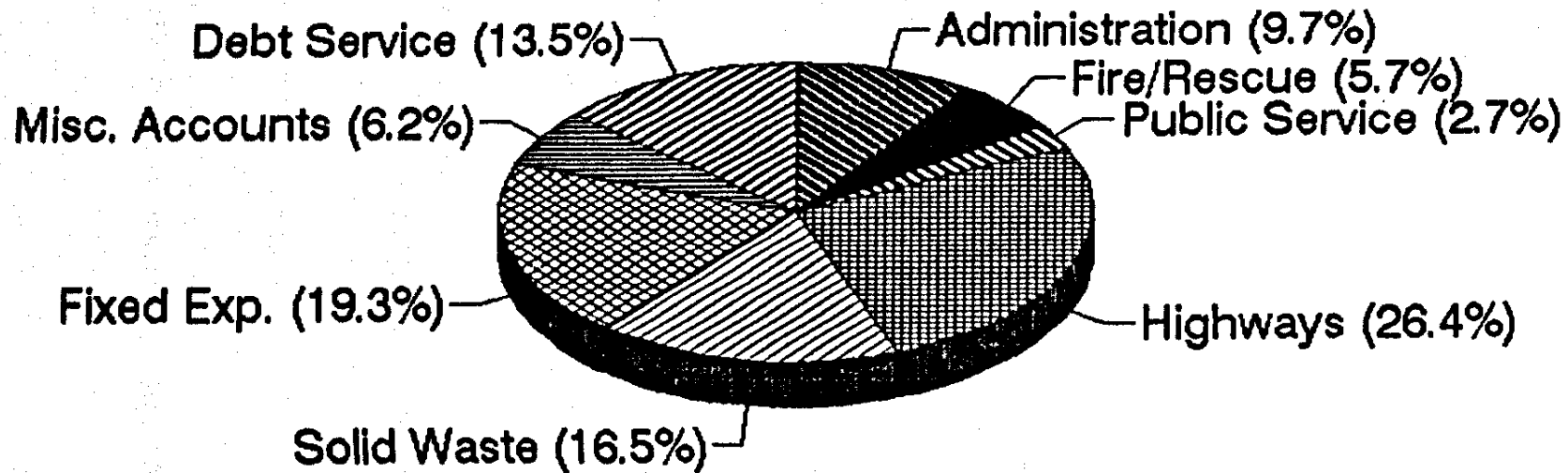
Scott Seaver and the Board of Selectmen have, in our opinion, done their job to keep this year's taxes in line. It is the SAD #51 budget that will determine if you are going to have a tax increase or not in 1992.

The individual voter can make a difference if he or she participates in Town Meeting and the SAD budget process. We also encourage townspeople to run for elected positiosn and make their interest in serving on boards and committees known to the Board of Selectmen.

North Yarmouth Budget Committee
CLARK H. WHITTIER,
Chairman

1992 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 13th day of March, AD 1992 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 14th day of March, 1992 at 9:00 o'clock in the morning, there and then to act on Articles numbered 4 through 20, all of said articles being set out below, to wit:

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

Article 2: To elect all Town Officers by Secret Ballot.

Article 3: Shall the Town amend its ordinance entitled Zoning Ordinance — Town of North Yarmouth as shown in exhibit A.

Article 4: Shall the Town amend its charter to provide for the expansion of the Board of Selectmen from 3 to 5 members as shown in Exhibit B.

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

	1991 Budget	1991 Actual	1992 Request
Administrative Payrolls	73,217	72,685	74,500
Selectmen	1,900	1,900	1,900
Assessors	2,500	2,500	0
Assessors Agent/Assessor	8,000	8,000	10,000
Fire Chief	1,000	1,000	1,000
Emergency Director	100	100	100
Dog Warden	100	100	100

Health Officer	100	100	100
Moderator	50	50	50
Administrative Expense	<u>3,500</u>	<u>3,011</u>	<u>3,500</u>
	90,467	89,446	91,250
Anticipated Revenues	<u>- 19,000</u>	<u>- 25,572</u>	<u>- 24,000</u>
Total Appropriation	71,467	53,874	67,250

Budget Committee Recommends: Raise \$67,250

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.

	1991	1991	1992
Budget	Request	Actual	
Fire and Rescue	40,000	42,015	40,000

Budget Committee Recommends: Raise \$40,000

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.

	1991	1991	1992
Budget	Request	Actual	
Emergency Preparedness	200	0	100
General Assistance	18,000	20,512	20,000
Cemeteries	100	100	100
Dog Warden	1,500	1,233	1,500
Animal Refuge League	1,200	1,200	1,200
Community Health Services	1,250	1,250	1,250
Regional Transportation	550	550	550
PROP	2,700	2,700	2,700
WCBB TV-10	150	150	150
Area Agency on Aging	1,400	1,400	1,400
Family Crisis Center	<u>150</u>	<u>150</u>	<u>150</u>
	27,200	29,245	29,100
Anticipated Revenues	<u>- 10,550</u>	<u>- 15,194</u>	<u>- 10,550</u>
	16,600	14,051	18,550

Budget Committee Recommends: Raise \$18,550

Article 8: To see if the Town will vote to authorize the Board of Selectmen to discontinue the practice of plowing church-yards, or take any action thereon.

Article 9: 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.

	1991 Budget	1991 Actual	1991 Request
Highway Department	269,460	252,544	311,641
(anticipated Revenues)	<u>- 30,000</u>	<u>- 36,303</u>	<u>- 127,826</u>
	239,460	216,241	183,815

Budget Committee Recommends: Raise \$183,815

Article 10: To see what sum, if any, the Town will vote to appropriate and raise in support of the Solid Waste Accounts, or take any action thereon.

	1991 Budget	1991 Actual	1992 Request
Solid Waste	114,500	105,106	118,244
(anticipated Revenue)	<u>- 8,500</u>	<u>- 10,343</u>	<u>- 2,500</u>
Net to Raise	106,000	94,763	114,744

Budget Committee Recommends: Raise \$114,744

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.

	1991 Budget	1991 Actual	1992 Request
Operational Expenses			
Municipal Bldg.	4,000	4,478	2,500
Insurance	23,000	18,753	20,000
Interest	6,500	2,579	9,000
Supplies	8,000	12,232	8,000
Elections	1,000	1,071	1,500
Legal	7,500	2,205	5,000
Employer Expense	60,000	54,694	58,750
Transfers	500	281	500

Utilities	9,000	9,474	8,500
Audit/Report	7,000	6,014	7,000
Hydrant Rental	11,400	11,309	13,000
Contingency	<u>1,000</u>	<u>423</u>	<u>1,000</u>
	138,900	123,513	134,750

Budget Committee Recommends: Raise \$134,750

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

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

Article 14: 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.

	1991 Budget	1991 Actual	1992 Request
Planning Board	500	- 109	500
Cumberland Recreation	21,000	21,000	21,000
Prince Memorial Library	14,000	14,000	14,000
Shellfish Conservation	750	750	750
Memorial Park Commission	300	300	300
Conservation Commission	300	300	300
Maine Municipal Association	1,985	1,923	1,923
Council of Governments	3,400	3,400	3,400
Comprehensive Plan	<u>4,000</u>	<u>- 1,271</u>	<u>1,000</u>
	46,235	40,293	43,173

Budget Committee Recommends: Raise \$43,173

Article 15: 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.

	1991 Budget	1991 Actual	1992 Request
Town Road Investment	20,000	20,000	0
Capitol Investment	25,000	25,000	0

Budget Committee Recommends: Raise \$20,000 for Town Road Investment Fund.

Article 16: To see what sum, if any, the Town will vote to appropriate and raise in support of Capitol Improvements Projects, or take any action thereon.

	1992 Request
Office Renovations (window replacements)	4,000
Transfer from Investment Fund	<u>-4,000</u>
Net To Raise	<u>0</u>

Budget Committee Recommends: AS PRINTED

Article 17: To see what sum, if any, the Town will vote to appropriate and raise in support of debt service for 1992, or take any action thereon.

	Required 1991	Required 1992
Public Works Bond — 1988	59,022	55,613
Landfill Closure — 1990	47,534	42,944
Fire Station — 1990	<u>19,332</u>	<u>17,041</u>
	125,888	115,620
Anticipated Revenue		
Town of Pownal	-23,766	-21,483
Interest Earnings-CIP	-7,000	
Brought Forward-1990	<u>-14,000</u>	
Net to Raise	81,122	<u>94,137</u>

Article 18: To see what sum, if any, the Town will vote to take from surplus or other accounts to apply against 1992 appropriations, or take any action thereon.

Article 19: Shall the Town vote to accept the estimated funds from the State of Maine as provided by the Maine State Legislature for the Year 1992:

State Revenue Sharing	100,000
Snowmobile Registrations	375
Veterans Reimbursements	500
Local Road Block Grant	36,000
Landfill Closure Funds	150,000
State Aid to Education (including Federal pass- through funds and property tax relief	unknown
Public Library Aid	unknown
Civil Emergency Funds	unknown
Tree Growth Reimbursement	unknown
General Assistance Funds	20,000
Hirricane Bob Funds	20,000
Other State Grants or Funds	unknown

Article 20: To see if the Town will vote to set the date 1992 Taxes will be due as September 1, 1992; to charge interest at the rate of 10% per annum for taxes unpaid after that date, and to allow a discount of 1% for 1992 taxes paid in full in the month of July, or take any action thereon.

Given under our hands this Day of February, 1992 at North Yarmouth, Maine.

ROSALYN I. BASTON,
chair
DONALD SMITH
KENNETH ALLEN
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 13 and 9:00 a.m. until close of meeting on Saturday, March 14, 1992.

SCOTT W. SEAVER,
Registrar of Voters

COMMITTEE

REPORTS

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

REPORT OF THE ROAD COMMISSIONER

1991 was again a very busy one for us in the Highway Department. Work included ditching, brush clearing and normal road maintenance.

Although the Mountfort Road project had not been approved in time to begin last fall, the DEP has granted a permit. Work will be done this summer to install new culverts and raise the roadway substantially at the area where Pratt's Brook crosses.

We continue to take most all of our sand and gravel needs from the Town Pit on Parsonage Road. Permitting, to be completed this year, will allow grading to be done over several years to eliminate the steep grade that exists at the property line.

The 1977 International continues to plow and haul gravel and sand, but this vehicle should definitely be replaced in 1993. The Grader continues to use when needed, but repairs are costly on this older piece of equipment.

I would like to thank all of the workers in the Department: Jerry True, Dick Lowell, Guy Lovell and all others who work on occasion. I especially want to thank the citizens for their patience and understanding during the damages from Hurricane Bob and the wind storm that followed.

Please do not hesitate to contact me at the Garage or leave a message at the Town Office if you are aware of any unsafe conditions or areas that need attention.

Respectfully submitted,
ROBERT C. SWEETSER,
Road Commissioner

1991 NORTH YARMOUTH FIRE DEPARTMENT

The North Yarmouth Fire Department responded to 56 calls during the year 1991.

- 10 calls to assist the Rescue
- 9 Grass and Wood Fires
- 8 Structure or Chimney Fires
- 19 Miscellaneous (wires down, smoke, etc.)
- 7 Mutual Aid Calls
- 3 Landfill Fires

The Fire Department purchased a used oil truck with an aluminium tank. The firemen are slowly converting it to an 1800 gallon tank truck and it should be in service by spring.

The Rescue answered approximately 100 calls for help during the year.

Three members resigned and two new people joined, one being an associate member from Pownal. We had two members licensed as Ambulance Attendant, one as Basic EMT, and one upgraded to EMT-intermediate.

If anyone is interested in joining the rescue, contact a rescue member or the Town Office.

The distribution of the Vial of Life has started. The "vial" holds valuable medication information necessary for rapid patient care. Those interested in a vial or more information, please call Pat Hamel at 829-5695.

Please number your house and mailbox so your home will be easier to locate in an emergency call. Also keep the fire-rescue number close to your telephones in your house, garage or business.

The dedication of the men and women involved in our volunteer fire and rescue department, plus the time these people so generously donate for training and drills, is an asset to our town. Many thanks to all of our volunteers.

Open burning permits are required year round. 384 permits were issued in 1991.

To obtain a permit contact:

Richard Baston, Fire Warden

829-3789

James Malonson, Deputy

829-3548

Clark Baston, Deputy

829-4566

Respectfully submitted,
RICHARD M. BASTON,
 Fire Chief

**186TH ANNUAL REPORT OF THE TRUSTEES
 OF THE NORTH YARMOUTH SCHOOL FUND**

1/1/91 Total Reserves

Citibank 6 yr. CD (matures 4/3/94)

\$27,000.00

Accumulated interest on CD

2,975.01

On deposit-Maine Savings Bank

37.52

\$30,012.53

Receipts:

6/4/91 Maine Savings Acct. closed out

38.36

(37.52)

1991 Interest:

12/19/91 From Citibank

1,177.13

Interest not withdrawn from Citibank

1,530.43

\$ 2,708.40

6/4 & 12/20 Annual School Fund

Payment to Town of North Yarmouth

1,200.00

Norman Smith, services

15.00

Service Charge-Me. Savings

.49

Total Paid Out

\$ 1,215.49

Net Gain

\$ 1,492.91

12/31/91 Total Resources:

Citibank CD

27,000.00

Accumulated Interest

4,505.44

\$31,505.44

At their Annual Meeting, held February 6th, 1992, the trustees voted to apply \$1,200 to Scholarships for higher education to be awarded to recent graduates of Greely High School. No money was voted to be applied against general education in 1992.

Respectfully submitted,
NORMAN L. SMITH,
Sec.-Treasurer

YARMOUTH WATER DISTRICT

1991 marked the first year of operations, since the merger of the North Yarmouth and Yarmouth Water Districts. A complete Annual Report of the District will be available at the North Yarmouth Town Hall on February 18, 1992. During 1991, North Yarmouth customers used approximately 11,559,900 gallons of water. As of December 31, 1991, the District had changed 95 older meters to the remote electronically read meters, thus eliminating the need to enter the home for meter reading. The District is also presently considering the construction of a storage tank, a pressure booster station and tie-in to the YWD wells; for improved service and fire flows in the North Yarmouth services area. There were no new services or main extensions in North Yarmouth during 1991.

Respectfully submitted,
ERVING BICKFORD
WILLIAM REINSBOROUGH
WILLIAM DEXTER
IRVING FELKER
A. PETER KRAUSE
Trustees

REPORT OF THE NORTH YARMOUTH HISTORICAL SOCIETY

The Society has continued its work on restoration of the Old Town House and the historical marker project for older buildings located throughout the town. Monthly programs on a variety of topics are usually presented on the fourth Monday of the month from September to May. Last year's program also included a house tour, a cross country ski outing and the annual October cider pressing.

Our organization is always on the lookout for old photographs, diaries or other materials that document and enliven our understanding of the history of North Yarmouth. The Society welcomes these materials and has the facilities to store such records in its fire-proof vault.

During 1991, the Old Town House suffered from an episode of vandalism in which over a dozen panes of glass were broken. The inside of the building was littered with broken glass and the rocks and bricks used by the vandals. All of the damage was repaired and cleaned up through the help of some of the members. The Old Town House represents a tangeable link with our past and it is important that we all work to maintain it.

Respectfully submitted,
KATHRYN DION
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

TOWN OF NORTH YARMOUTH CEMETERY COMMISSION FINANCIAL REPORT

Combined Perpetual Care Account	
Fleet Bank	
Balance 12/31/90	6,237.17
Interest Earned 1991	304.57
Perpetual Care Sales	450.00
Interest Paid to Town	<u>(265.15)</u>
Balance 12/31/91	6,726.59

Casco Northern CD		
(Perpetual Care) bal. 12/31/90	19,999.83	
Interest Earned	1,324.81	
Interest Paid to Town	<u>(1,324.81)</u>	
		19,999.83
Peoples Heritage Bank CD		
(Perpetual Care)	15,200.00	
Interest Earned 1991	1,216.00	
Interest Paid to Town	<u>(1,216.00)</u>	
Balance 12/31/91		15,200.00
Peoples Heritage Bank CD		
(Perpetual Care)	3,157.89	
Interest Earned 1991	252.63	
Interest Paid to Town	<u>(252.63)</u>	
		<u>3,157.89</u>
Total Perpetual Care Accounts		45,084.31
General Fund Accounts		
Peoples Bank		
Walnut Hill Cemetery	3,877.40	
Peoples Bank		
Pine Grove Cemetery	<u>2,464.05</u>	
Total General Fund Accounts	<u>6,341.45</u>	
Total Assets 12/31/91	51,425.76	

REPORT OF THE CONSERVATION COMMISSION

1991 saw a change in direction for the Conservation Commission. The lack of new subdivisions enabled us to focus our efforts in other areas. We used our time primarily to work with other groups on issues which affect our natural resources in North Yarmouth.

During 1991 we held joint meetings with the Recycling Committee, Land Trust, and the Friends of the Royal River. In addition to working with these groups we put a significant amount of energy into helping to coordinate local opposition to the hazardous waste dump which was proposed for the area bounded by North Road, Rt. 9, Ledge Road and Royal Road.

At the present time we are planning a meeting with members of town committees to obtain input on directions which townspeople want us to go during 1992. The slowdown in new development probably will not last too much longer and we hope to help strengthen local ordinances which will protect our natural resources while working on projects which will be valuable to our town.

We meet the third Wednesday of each month at 7:30 p.m. People interested in any conservation related topic are always welcome at our meetings.

Respectfully submitted,
LEWIS HOLMAN,
Chairman
PETER MILLIKEN
GIL BIRNEY
LYNN YOUNG
JAY ESPY
PETER INGRAHAM
CHARLIE BERNACCHIO

REPORT OF THE COMPREHENSIVE PLANNING COMMITTEE

The Comprehensive Planning Committee met during the late winter and spring to finalize the town's plan. Suggestions and changes were received from the state and from public hearings in North Yarmouth. This report resulted in the Town adopting the plan at a special town meeting in June.

Later in the year the implementation phase began with a joint Planning Board/Comprehensive Plan Committee meeting. The North Yarmouth Planning Board is responsible for the implementation of the plan through changes to the Zoning Ordinance and Subdivision Standards. As the State Funding for implementation has been cut from the budget, this process may not be as rapid as originally thought.

The Comprehensive Plan Committee would like to thank the Townspeople for their help, support and input in this multi-year project. As chairman, I would like to publicly extend my thanks to each and every committee member for their devotion and loyalty to a long and seemingly endless task.

Without your help, this project could have been completed. Thank You!

Respectfully Submitted,
CARL "TED" TIEDEMANN,
Chairman

REPORT OF THE RECYCLING COMMITTEE

The Recycling Committee met several times during the past year. Three meetings were held at the Town Office and one was held at Regional Waste Systems so that our members could tour the facility. There were also two other meetings where committee members met with representatives from other towns to discuss recycling as it relates to their particular communities.

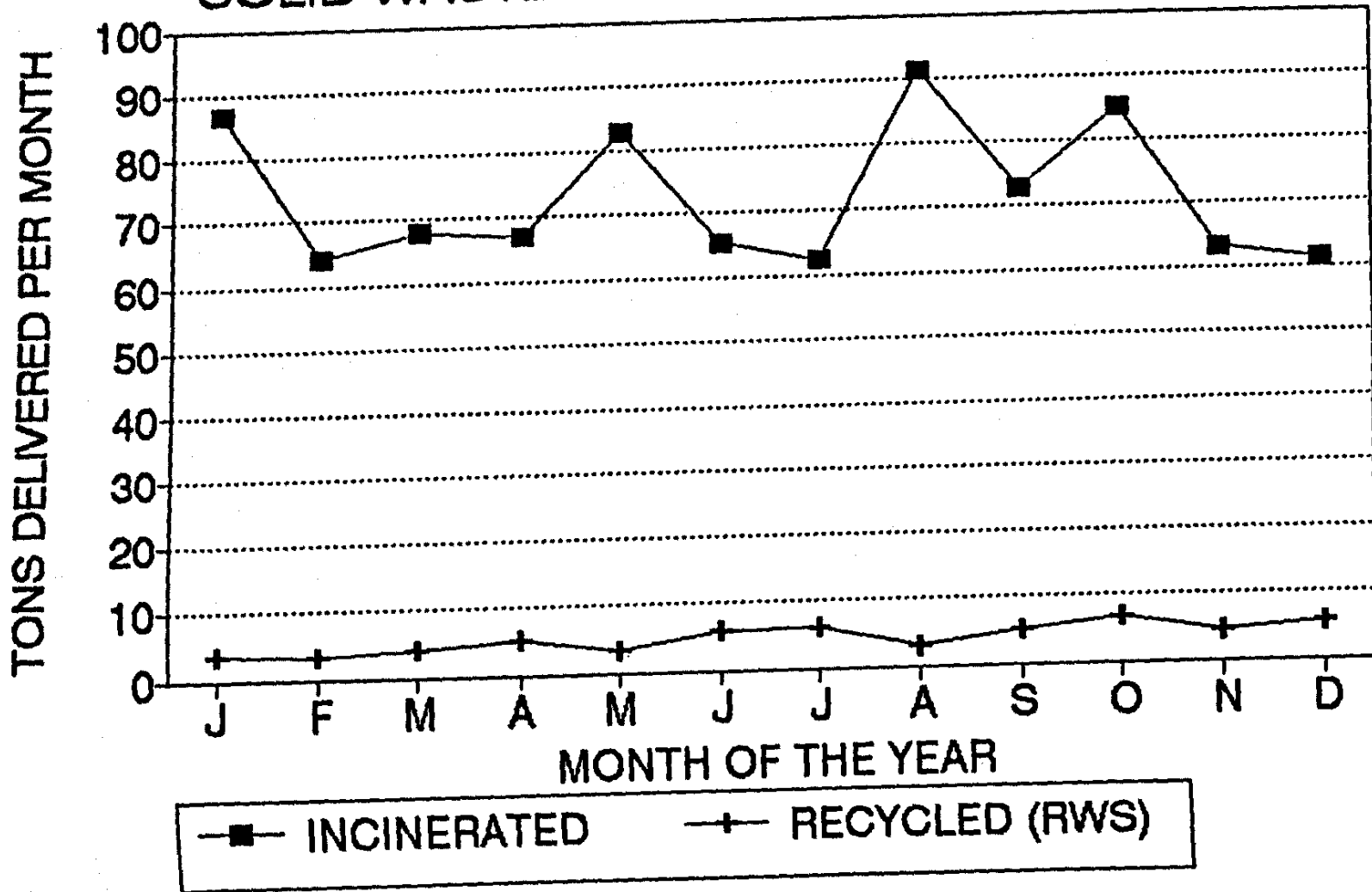
As a committee we wish to thank and to commend the residents of North Yarmouth for their support and participation in the recycling program. Your efforts have put North Yarmouth near the top of the list of towns leading in the percentage of materials being recycled. In general, the only communities that are recycling a higher percentage of their trash are those with a curb-side pickup program or those where you must take your trash to a transfer station.

The success of the recycling effort in North Yarmouth is quite an accomplishment, for which you deserve the thanks of the entire community. Your efforts will reduce the amount of materials that must be incinerated and therefore reduce the cost of disposing of our solid waste. The committee looks forward to bringing new ideas to you, and to your continued support in 1992.

Respectfully Submitted,
KENNETH ALLEN,
Chairman
North Yarmouth
Recycling Committee

TOWN OF NORTH YARMOUTH

SOLID WASTE DELIVERED TO RWS - 1991



REPORT OF THE ANIMAL CONTROL OFFICER

The following calls were answered in 1991:

Stray Dogs/Cats to Westbrook	11
Stray Dogs/Cats responded to	25
Dead Cats	4
Dogs chasing bikes	1
Sheep Killed	5
Barking Dog Complaints	6

Please remember that your dogs must be licensed by April 1st of each year to avoid paying an additional fee. Licensing your dog is not only required by Maine Statutes, but provides you with extra protection of getting your dog back should it come free from its run.

Respectfully Submitted,
WILLIAM HILTON, JR.
Dog Officer

REPORT OF THE HEALTH OFFICER

During 1991 inspections were made on two catering establishments, one restaurant, one bakery/restaurant and three take-out operations as well as one outdoor stand. All of those preparing food for sale abide by the regulations of the Town of North Yarmouth and of the State of Maine.

After Hurricane Bob swept through the Town an inspection was made of those areas who lacked power and refrigeration in their food storage areas.

Although not required by State law, it is recommended to have a yearly vaccination of cats for the rabies virus. Raccoons in Connecticut are now showing infection and it is anticipated it will spread to Maine. Prevention is well worth the expense.

Respectfully Submitted,
EILEEN WYATT
Health Officer

MAINE SCHOOL ADMINISTRATIVE DISTRICT #51**Judith S. Stallworth, Superintendent**

The year was filled with attention to district buildings and "the Arts". The Greely Junior High building project was finished with the completion and installation of the "Percent for Art" commissioned artwork. The front hallway of the Junior High now contains a stained glass mural depicting the history of Cumberland and North Yarmouth. The artist, Nancy Gutkin-O'Neil, designed the mural by working with the historical societies of the two towns and Chebeague Island. The artwork is best viewed from inside during the day, and visitors are welcome.

Greely High School now has a "Fine Arts" area. The High School addition was dedicated on January 21, 1992, following the completion of the art project by George Mason. This artist's work consists of terra cotta tiles around the stage area and in the art wing. This addition has new art and band rooms which replace those on the second floor which were not handicapped accessible. The old rooms were remodeled as much needed additional locker rooms. The cafeteria/auditorium was enlarged and a new stage built. Special education facilities were moved out of the Bennett House and greatly improved and made accessible by adding a small projection to the entry way. Two old classrooms were converted into a science laboratory. Although classified as a small project, the students have a much improved facility.

The elementary schools continued to grow with major overcrowding at the Mabel I. Wilson School and North Yarmouth Memorial School. Portable classrooms are used at both sites and the teachers' work room was converted to a classroom at the North Yarmouth facility. Plans are underway to study the feasibility of building a primary school addition. This project was studied in 1987 and submitted for approval in 1988. Funding approval is based on needs and the project is now in the top group of state projects to be funded this year. In the event that the communities decide to build a primary school addition, funding will be provided in part by the state.

Four administrators have been hired this past year. Jillian Kaechele replaced Tom Joyce as Greely Junior High Principal, and Mr. Joyce is now the part time Adult Education Director. Jack Hardy, Greely Junior High's Physical Education teacher was hired as the district Athletic Director to replace Bill MacManus. Donn Davis is now our Business Manager, replac-

ing Dick Ladner who was the interim Business Manager.

Two volunteer committees are working on a master plan for traffic and parking for school properties and a facilities maintenance plan for all of the schools.

The volunteer force has been more active than ever supporting all of the academic, fine arts and sports programs. In tough fiscal times, we are indeed fortunate to have so many involved citizens. Gail Witherell and Sabrina Warner head the volunteers and Kathy Harper leads the newly reorganized PTO. The Art Goes to School program is alive and well at the North Yarmouth Memorial School, and Doug Babkirk is again spearheading a group of volunteers who are bringing elementary foreign language to the primary students.

All schools received full accreditation from the State of Maine. The elementary schools were all visited for New England accreditation and are awaiting the results. The community continues to be supportive of strong academic programs. Staff are currently working on many research projects to improve instruction based upon the needs for the future. We will be focusing on continued improvement of programs for all students as we move into a complex, technological world. Schools will focus on identifying the knowledge skills and attitudes that students will need in the Twenty-first Century. This challenge will be the focus for future planning. Teachers and administrators will need to work together to apply research as the knowledge base continues to grow.

ADULT EDUCATION PROGRAM 1991-1992

The Adult Education program in M.S.A.D. #51 continues to meet the needs and interests of the community by offering a wide and varied selection of courses in areas like aquatics, arts and crafts, business interests, health and exercise, community enrichment, leisure activities and other special events. Over one thousand people registered and participated in these programs during 1991.

Classes are held in all M.S.A.D. #51 schools, the Central Fire Station, the Prince Memorial Library and the West Cumberland Recreation Hall. The community facilities are used to maximum efficiency by the schools, recreation program and adult education programs. An example of this is the swimming pool at Greely High School which is used from 5:45 A.M. to 9:00 P.M. daily from September to May.

Our instructional staff is experienced and knowledgeable. Many of them have been with us for over five years, have a special interest in what they teach and live in the community. In the fall, we distributed a survey to adults, asking for suggestions for future programs and courses. We got an excellent response and have already been using the results of our 1992 winter session.

The GED (General Education Development) program, in its second year, continues to serve the town. Fifteen people registered, nine of which passes the test and have received the high school equivalency diploma. The other six are continuing in the process and are expected to get their GED in the spring. The people who have already obtained their diploma range in age from 17, the youngest, to 55. The GED diploma is earned by passing examinations in English, Literature and Art, Mathematics, Science and Social Studies.

If you know of anyone who has not earned a high school diploma, please encourage them to contact Mr. Joyce at 829-3627 for further information.



HOUSE OF REPRESENTATIVES

STATE HOUSE AUGUSTA 04333
289-1400

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

February 1992

To the Citizens of North Yarmouth:

Thank you for your continued support and interest in what is happening in Augusta. I appreciate your taking the time to write or call with suggestions about how to improve state government. Your opinions are very important as I make decisions on your behalf.

Hopefully, 1992 will be a more prosperous year for our nation's economy and for Maine citizens than this past year has been. Many of you have suffered economically, and we all hope that conditions will improve later this year. Maine will not see the accelerated growth of the 1980's return this decade, and a restructured state government must adapt to a reduced level of spending, just as our citizens have.

The Second Regular Session of the 115th Legislature convened in early January, and the most important issue under consideration continues to be cutting the state budget. Legislators must also focus on creating job opportunities by reducing the high cost of Workers Compensation and improving the regulatory climate. Maine has lost over 30,000 jobs during this recession, and the Legislature must help our citizens find work.

Maine's future is at stake this year. Please write or call me in Augusta at 1-800-423-2900 with your ideas about setting new priorities for state spending. I will continue to update you in my Shopping Notes column about legislative issues. We work well together, and we do make a difference.

Sincerely,

Judy Foss

JUDITH C. FOSS
State Representative
District # 40

District 40 North Yarmouth and part of Yarmouth

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



THE MAINE SENATE
115th Legislature

1 Fieldcrest Road
Windham, Maine 04092

January 1992

Dear Friends:

I would like to take this opportunity to thank those of you who offered your thoughts and concerns over this past year. You have assisted and supported me in my efforts to effectively represent you in the Maine Senate.

Over this past summer and fall the fiscal constraints brought on by declining State revenues have played havoc with the budget. This in turn has forced the State to look to local governments. My votes have been cast where the outcome would have the least punishing effects on my municipalities.

Your comments and suggestions are always warmly welcomed. Please continue to avail me of your thoughts and feel free to contact me any time at home 892-3806, or in Augusta, 289-1505. During the year you may call our toll free message line at 800-423-6900.

Sincerely,

A handwritten signature in dark ink, appearing to read "Donald L. Rich".

Donald L. Rich
State Senator

BUILDING PERMITS — 1991

Ronald Sloat	Gray Road	New House
William Meier	North Road	Renovations
Lee Adams	New Gloucester Rd.	Demolition
George Hildreth	Off Pea Lane	New House
Donald Lockhard Jr.	Delwin Drive	New House
Sean Beote	North Road	Mud Room
Wendy Robinson	North Road	Pool
Robert Packard	North Road	Sun Room
John Gamage	Cumberland Road	Dormer/bedroom
Chris Green	North Road	Garage/residence
Kevin Pride	Sligo Road	Pole Barn
Craig Stoddard	Cumberland Road	Deck
Carol Poulin	Milliken Road	Addition
Benjamin Dugas	Royal Road	Finish Basement
Cedric Levensaler	Deer Run Road	Deck
Thomas Burgess	Gray Road	Storage Shed
Peter Wiles	Memorial Highway	Renovations
Paul Lones	Baston Road	Addition
Neal Crosson	Cumberland Road	Deck
Clark Baston	Sweetser Road	New House
Hazel Anderson	Memorial Highway	Deck
Mark Smith	Gray Road	Deck
Bob Russell	New Gloucester Road	Deck
Andrew Hayward	North Road	Shed
Michael McCorison	Gray Road	Pool
Mark Robinson	Princewell Road	Demolition
Mark Robinson	Princewell Road	New House
Chris Sweetser	West Pownal Road	Pole Barn
Charles Putman	Baston Road	New Home
John Williams	Baston Road	Addition
Thomas Golding	West Pownal Road	Garage Addition
Paul Napolitano	Mill Road	Barn
Stephen Morrison	Baston Road	New Home
Jane King	West Pownal Road	Deck
Clinton Smith	Mill Road	Addition
Clinton Smith	Mill Road	Shed
Sarah Davis	New Gloucester Rd.	New Home
Jane King	West Pownal Road	Garage
David Gagne	Mountfort Road	New Home

Jim Hardesty	Sligo Road	New House
Wayne Raymond	Fayeview Lane	Screened Porch
Jim Beaulieu	Christopher Lane	New House
Jeff Marstaller	Mountfort Road	Storage Building
Theona Lagasse	New Gloucester Rd.	Entrance Shed
William Dexter	Dexter Lane	Renovations
Robin Stiles	Hophornbeam Lane	Deck
Wm. Espeaignette	Baston Road	Addition
Peter Blais	Christopher Lane	New Home/Garage
Craig Stoddard	Cumberland Road	Garage
William Willard	Hallowell Road	Sunroom Addition
Bill Schad	Christopher Lane	New House
Mark Russell	Cumberland Road	Alterations
Tom Guter	Bayberry Drive	Addition
Jay Finnegan	Derby Drive	Finish 2nd floor
Charles Merrifield	New Gloucester Rd.	New Home
Lewis Holman	North Road	Addition
Mark Founier	North Road	New House
Steven Freeman	Royal Road	Deck
No. American Homes	Miekal Drive	New House
James Birney	North Road	Renovations
Jeff Brando	Walnut Hill Road	Bulkhead
Craig Crommett	New Gloucester Rd.	New House
Klaus Kjaer	Deer Brook Drive	New House
Kent Hilton II	Ledge Road	Renovations
Steven Palmer	Mountfort Road	Farm Stand & Shed
Theresa Hitchcock	West Pownal Road	New House
Nancy Keller	Walnut Hill Road	Renovations
Charles Googins	Gray Road	Barn
Gary Laughlin	New Gloucester Rd.	Deck
Linda Labainis	Walnut Hill Road	Renovations
Edward Paslawski	Abby Lane	Garage
Joel Fuller	Smithwood Drive	Storage Shed
Christine Dence	New Gloucester Rd.	New Home
Katharine White	Deer Brook Drive	New Home
John Walker	West Pownal Road	Garage
Lily Construction	Delwin Drive	New House
Walter Parker	Sligo Road	Barn w/residence
Casco Bay Const.	Walnut Hill Road	Garage Building
Wayne Nickerson	Hawthorne Road	New Home
Charles Reed	Deer Brook Drive	New Home

New Homes	24
Garages	10
Pools	2
Decks	11
Barns	6
Additions	11
Renovations	10
Demolitions	2

Stated value of new construction \$2,390,869

Internal Plumbing Permits Issued	32
Sanitary Disposal Permits Issued	29
Electrical Permits Issued	43

Please remember that a Building, Plumbing or Electrical Permit is necessary any time that you add plumbing or electrical fixtures, and anytime that you add to, or change structurally, any building within the Town of North Yarmouth. The Inspection Department hours are Monday, Tuesday, Thursday and Friday from 8 a.m. to 12 noon.

Respectfully Submitted,
STANFORD BROWN,
Inspector

1991 TAXES UNPAID 12/31/91

A.H. Grover Inc		\$266.74	
A.H. Grover Inc.	Bal	137.03	*P
Adams, J. Walker		1,791.71	
Adams, W. Allen III		2,474.02	
Al-Alwi, Monsour T.		271.44	
Allen, Randall & Bruback, Patricia		1,598.26	
Anderson, Margaret	Bal	1,908.26	
Anderson, Robert Jr.		925.53	
Anderson, George W. Sr.		339.30	
Audette, Ronald & Elizabeth		2,770.31	
Audette, Ronald & Elizabeth		300.15	
Audette & Sons, R.C.		508.95	P
Ayers, David & Jane		1,985.43	

Babin, Michael	Bal	990.51	
Bailey, Bruce		21.92	
Barrows, Granville		2,785.91	*
Barter, Fred		1,026.73	
Barter, Ralph & Francina		52.20	
Benn, Christina & Rodney		1,719.13	
Black, George & Carol	Bal	219.40	*
Blackstone, Catherine	Bal	343.06	
Brown, Karen		1,618.28	
Brown, Michael		1,361.14	
Clukey, James		948.55	
Codere, Roger		1,663.69	
Coffin, Philip C.		935.95	
Coffin, Raymond	Bal	372.08	
Davis, Robert & Ellen		32.73	
Davis, Robert & Ellen		4,004.49	
Davis, Robert & Ellen		192.62	
Davis, Robert & Ellen		79.24	
Delois, Joseph & Thomas		301.72	
Dennison, Cherylyn L.		266.22	*
Dexter, William & Thomas		523.31	
Dexter, William		5,657.78	
Dexter & Sons		6.53	P
Dubois, Raymond & Suzanne		2,516.72	
Duford, Armon & Rose		1,100.45	
Dunn, Steven & Dorreen		1,796.39	
Earthworks/Matteson		437.18	P
Fecteau, Jack & Rosemary		2,391.79	
Feeney, James		276.66	*
Finch, Virginia & Charles		970.11	
Ford-Stanhope		281.88	
Ford-Stanhope		281.88	
Ford-Stanhope		281.88	
Ford-Stanhope		288.67	
Frank, Shelia		285.53	
Frank, Melvin A. Jr.		1,825.09	
Fullam, Conway & Maureen Magee		1,624.96	
Gallant, Robert		1,741.24	
Gillespie Farms	Bal	76.10	
Gillespie Farms		93.96	
		182.70	

Gillespie Farms		5,362.02	
Glasier, James & Gladys		1.44	*
Gleason, John		2,990.22	
Golden Shears		1.96	P
Green, Christopher & Cynthia		1,019.62	*
Grover, Alwin & Benjamin		134.09	
Hall, James B. III		1,525.26	
Hallett, Thomas & Lynn		272.16	
Hamil, Joseph		1,343.84	
Hamilton, Evelyn		57.42	
Hanson, Jeff		973.95	
Haskell, Barbara		193.14	
Hayward, Andrw	Bal	407.65	
Hayward, Dean Sr.		1,458.65	
Heinenon, Edwin		15.14	*
Hight, Donald	Bal	951.76	
Jewett, Frederick		1,868.16	
Karn, Deborah		1,255.46	*
Kelly, Peter & Mary		287.05	
Kennison, Paul & Patricia		2,472.19	
Kingery, Audrey & Raymond		1,554.58	
Kinne, Jack & Carolyn		979.43	
Knight, Robert & Andrea		902.72	
Lagasse, Theona		316.52	Bal
Land & Cattle, Cedar Spring		391.50	*
Landry, Arthur		1,877.03	
Lausier, Conrad & Marie		1,429.72	
Leroux, Deborah L.	Bal	430.42	
Liberty, Darlene		262.00	
Liberty, Scott		283.84	
Littlefield, Everett & Phyroma		174.87	*
Littlefield, Stephen & Barbara		294.93	
Lowell, Barbara		790.70	
Lowell, Robert & Marjorie		17.71	
MacDonald, Eleanor		934.28	
McKown, Brenda		1,302.73	
Meehan, Stephen	Bal	434.05	
Morrison, Ralph & Audrey		1,289.21	
Mukerjee, Deepay & Jacqueline	Bal	47.00	
Napolitano, John & Linda		1,668.26	
Nason, Basil		1,385.44	

Nielsen, Lief & Jayne		1,617.73	
Nimblett, Jean	Bal	209.08	*
North, Dana		1,737.06	
Oliver, Brian		1,746.98	
Overlock, Ellen		822.41	
Parisi, Stephen	Bal	447.57	
PDK Inc.		854.47	
Pelletier, Robert & Susan		1,725.97	
Perkins, Helen		802.00	
Plummer, F.S. Inc.		271.44	
Pride, John & Barbara		1,310.79	*
Priest, William & Aline		1,819.74	
Properties, United		21.92	
Properties, United		4,361.57	
Queen, Robert		1,350.05	
Queen, Robert		263.51	
Ricker, Gary		1,752.82	
Rickett, Wilber		1,543.16	
Robinson, Kevin		1,967.94	
Russell, Mark & Tammy		1,482.22	
Seedex Inc.		261.00	*
Seedex Inc.		265.70	*
Seedex Inc.		265.18	
Seedex Inc.		426.74	
Sharp, Matthew & Martha		2,479.37	
Sheeboo Inc.		217.94	
Sloan, William & Delia		1,381.94	
Sprague, Daphne		2,228.05	
Sprague, Daphne		130.50	
Stewart, John & Melissa	Bal	694.84	
Stowe, Gregory & Mary	Bal	17.93	
Stowell, Martin & Steven	Bal	486.35	
Strom, Lorry & Michael		1,576.38	
Taplin, Kenneth & Catherine		62.64	
Taplin, Kenneth & Catherine		1,575.92	
Taylor, Stephen		208.80	
Thurlow, David		1,614.26	
True, Paul & Sharon		1,669.15	*
Uhrich, Francis		219.24	
Verrier, Suzanne		3,445.04	
Vogeler, Edward Jr.		1,508.81	

Walker, Steven & Shirley		1,471.96	
Walsh, Andrew & Susanna		3,345.11	
Whitney, Sally		1,575.71	
Wilson, Gary	Bal	29.31	
York, Ace		1,063.03	*
Young, Janice		1,526.41	
		\$152,069.37	

P denotes Personal Property

* denotes paid in full after close of books

**1990 PERSONAL PROPERTY TAX
UNPAID 12/31/91**

Hamilton Avnet Computers	748.44
Keene Recovery Systems	41.58
Northeast Leasing	213.84
Prime Financial	237.60
Total Computer Services	<u>118.80</u>
	\$1,360.26

UNPAID 1991 TAX LIENS (90 TAX) 12/31/91

Adams, John	1,726.74
Adams, III W. Allen	2,369.88
Anderson, George	46.85
Anderson, George	245.03
Anderson, George	121.48
Ayers, David	1,907.30
Brown, Michael	1,316.25
Codere, Roger	850.70
Dexter, William and Thomas	523.03
Dexter, William	5,696.87
Fecteau, Jack & Rosemary	2,165.38
Frank, Sheila	1,755.51
Frank, Melvin, Jr.	1,566.03
Gleason, John	2,858.61
Hall, James B. III	1,471.63
Hanson, Jeff	945.14
Haskell, Barbara	210.43

Hayward, Dean	1,513.59
Kelly, Peter III	299.34
Kennison, Paul & Patricia	2,368.15
Lausier, Conrad	1,465.04
Lowell, Barbara	815.04
McDonald, Eleanor	912.11
Alan Meyers Assoc.	298.41
North, Dana	1,672.15
Oliver, Brian	1,681.54
Pelletier, Robert	731.65
Rickett, Wilbur	847.78
Sharp, Matthew	2,374.94
Strom, Michael	1,520.04
Wilson, Gary	541.56
Young, Janice	1,472.72
	<hr/>
	\$44,290.92

TOWN OF NORTH YARMOUTH
NORTH YARMOUTH, MAINE

FINANCIAL REPORT
YEAR ENDED
DECEMBER 31, 1991

TOWN OF NORTH YARMOUTH, MAINE
DECEMBER 31, 1991

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BERRY, FOWLES & Co.

CERTIFIED PUBLIC ACCOUNTANTS

6 FUNDY CIRCLE

FALMOUTH, MAINE 04105

GEORGE E. BERRY, CPA

DONALD E. TALBOT, CPA

GEORGE R. HOWARD, CPA

MICHAEL C. ROYER, CPA

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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, 1991 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, 1991 and the results of operations of those funds and general long-term debt group of accounts for the year then ended, in conformity with generally accepted accounting principles.

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

Berry, Fowles & Co.

February 5, 1992

TOWN OF NORTH YARMOUTH, MAINE
ALL FUND TYPES AND ACCOUNT GROUPS
COMBINED BALANCE SHEET
DECEMBER 31, 1991
(With Comparative Totals for 1990)

Exhibit A-1

	Governmental Fund Types			Fiduciary	Account	Totals	
	General	Special Revenue Funds	Capital Projects	Trust	General Long-Term Debt	(Memorandum Only)	
						1991	1990
ASSETS:							
Cash and Investments	\$275,583.	--	\$185,757.	\$51,426.	--	\$ 512,766.	\$ 395,724.
Receivables:							
Taxes	156,858.	--	--	--	--	156,858.	162,048.
Liens	44,594.	--	--	--	--	44,594.	22,442.
Accounts	5,956.	\$68,436.	--	--	--	74,392.	18,716.
Due from Other Funds	39,237.	--	--	--	--	39,237.	21,587.
Amount to be Provided for Retirement of General Long-Term Debt	--	--	--	--	\$366,000.	366,000.	456,500.
TOTAL ASSETS	\$522,228.	\$68,436.	\$185,757.	\$51,426.	\$366,000.	\$1,193,847.	\$1,077,017.
LIABILITIES AND FUND EQUITY:							
Liabilities:							
Accounts Payable	\$ 99,744.	--	--	--	--	\$ 99,744.	\$ 900.
Deferred Revenues	102,826.	--	--	--	--	102,826.	96,604.
Due to Other Funds	--	\$30,893.	\$ 7,000.	\$ 1,344.	--	39,237.	21,587.
General Obligation Bonds and Notes Payable	--	--	--	--	\$366,000.	366,000.	456,500.
	<u>\$202,570.</u>	<u>\$30,893.</u>	<u>\$ 7,000.</u>	<u>\$ 1,344.</u>	<u>\$366,000.</u>	<u>\$ 607,807.</u>	<u>\$ 575,591.</u>
Fund Equity:							
Fund Balances:							
Reserved	\$112,658.	--	--	--	--	\$ 112,658.	\$ 98,982.
Unreserved:							
Designated	70,832.	--	--	--	--	70,832.	30,402.
Undesignated	136,168.	\$37,543.	\$178,757.	\$50,082.	--	402,550.	372,042.
	<u>\$319,658.</u>	<u>\$37,543.</u>	<u>\$178,757.</u>	<u>\$50,082.</u>	<u>--</u>	<u>\$ 586,040.</u>	<u>\$ 501,426.</u>
TOTAL LIABILITIES AND FUND EQUITY	\$522,228.	\$68,436.	\$185,757.	\$51,426.	\$366,000.	\$1,193,847.	\$1,077,017.

The Accompanying Notes are an Integral Part of these Statements.

TOWN OF NORTH YARMOUTH, MAINE
 ALL FUND TYPES
 COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
 YEAR ENDED DECEMBER 31, 1991
 (With Comparative Totals for 1990)

Exhibit A-2

Town of North Yarmouth

55

	Governmental Fund Types			Fiduciary Fund Type	Totals	
	General	Special Revenue Funds	Capital Projects	Trust	(Memorandum Only) 1991	1990
REVENUES:						
Taxes						
Intergovernmental	\$1,923,867.	--	--	--	\$1,923,867.	\$1,729,706.
Miscellaneous	95,537.	\$69,351.	--	--	164,888.	122,489.
	40,879.	--	\$ 17,945.	\$ 5,227.	64,051.	15,690.
	<u>\$2,060,283.</u>	<u>\$69,351.</u>	<u>\$ 17,945.</u>	<u>\$ 5,227.</u>	<u>\$2,152,806.</u>	<u>\$1,867,885.</u>
EXPENDITURES:						
General Government	\$ 60,934.	--	--	--	\$ 60,934.	\$ 64,941.
Public Safety and Services	56,534.	--	--	--	65,369.	53,335.
Public Works and Sanitation	345,600.	\$30,893.	--	\$ 8,835.	376,493.	359,655.
Fixed Expenses and Operations	212,485.	9,648.	--	--	222,133.	212,151.
Town Organizations and Committees	41,563.	--	--	--	41,563.	36,434.
Education	1,178,611.	--	--	--	1,178,611.	1,054,378.
Debt Service	81,120.	--	--	--	81,120.	62,431.
Capital Investment	45,000.	--	--	--	96,075.	191,423.
	<u>\$2,021,847.</u>	<u>\$40,541.</u>	<u>\$ 51,075.</u>	<u>\$ 8,835.</u>	<u>\$2,122,298.</u>	<u>\$2,034,748.</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>\$ 38,436.</u>	<u>\$28,810.</u>	<u>\$(33,130.)</u>	<u>\$(3,608.)</u>	<u>\$ 30,508.</u>	<u>\$(166,863.)</u>
OTHER FINANCING SOURCES (USES):						
Operating Transfers In (Out)	\$ (30,100.)	--	\$ 30,000.	\$ 100.	--	--
Proceeds from Bond Issue	--	--	--	--	--	--
	<u>\$ (30,100.)</u>	<u>--</u>	<u>\$ 30,000.</u>	<u>\$ 100.</u>	<u>--</u>	<u>\$ 305,000.</u>
EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	<u>\$ 8,336.</u>	<u>\$28,810.</u>	<u>\$(3,130.)</u>	<u>\$(3,508.)</u>	<u>\$ 30,508.</u>	<u>\$ 138,137.</u>
UNRESERVED FUND BALANCE - AT BEGINNING OF YEAR	132,805.	3,760.	181,887.	53,590.	372,042.	233,905.
RESIDUAL EQUITY TRANSFER IN (OUT)	(4,973.)	4,973.	--	--	--	--
UNRESERVED FUND BALANCE - AT END OF YEAR	<u>\$ 136,168.</u>	<u>\$37,543.</u>	<u>\$178,757.</u>	<u>\$50,082.</u>	<u>\$ 402,550.</u>	<u>\$ 372,042.</u>

The Accompanying Notes are an Integral Part of these Statements.

Exhibit B-1

TOWN OF NORTH YARMOUTH, MAINE
GENERAL FUND
BALANCE SHEET
DECEMBER 31, 1991

ASSETS:			
Cash			\$275,583.
Receivables:			
Taxes:			
Current Year	\$152,069.		
Prior Years	<u>4,789.</u>	\$156,858.	
Tax Liens		44,594.	
Accounts		<u>5,956.</u>	207,408.
Due from Other Funds			<u>39,237.</u>
TOTAL ASSETS			<u><u>\$522,228.</u></u>
 LIABILITIES AND FUND BALANCES:			
Liabilities:			
Accounts Payable		\$ 99,744.	
Deferred Revenues - Property Taxes		<u>102,826.</u>	\$202,570.
Fund Balances:			
Reserved for Specific Purposes		\$112,658.	
Unreserved:			
Designated		70,832.	
Undesignated		<u>136,168.</u>	<u>319,658.</u>
TOTAL LIABILITIES AND FUND BALANCES			<u><u>\$522,228.</u></u>

The Accompanying Notes are an Integral Part of these Statements.

TOWN OF NORTH YARMOUTH, MAINE Exhibit B-2
GENERAL FUND
STATEMENT OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL
YEAR ENDED DECEMBER 31, 1991

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
REVENUES:			
Taxes:			
Property	\$1,738,062.	\$1,732,211.	\$ (5,851.)
Excise	85,000.	191,656.	106,656.
	<u>\$1,823,062.</u>	<u>\$1,923,867.</u>	<u>\$100,805.</u>
Intergovernmental:			
State Revenue Sharing	\$ 85,000.	\$ 93,333.	\$ 8,333.
Education	--	1,703.	1,703.
Veterans Exemption	--	501.	501.
	<u>\$ 85,000.</u>	<u>\$ 95,537.</u>	<u>\$ 10,537.</u>
Miscellaneous:			
School Fund Receipts	\$ 1,200.	\$ 1,200.	--
Interest and Lien Costs	--	5,553.	\$ 5,553.
Cable	--	3,341.	3,341.
Other	--	785.	785.
Reserves	\$ 30,000.	30,000.	--
	<u>\$ 31,200.</u>	<u>\$ 40,879.</u>	<u>\$ 9,679.</u>
TOTAL REVENUES (Note 3)	<u>\$1,939,262.</u>	<u>\$2,060,283.</u>	<u>\$121,021.</u>
EXPENDITURES:			
General Government	\$ 71,467.	\$ 60,934.	\$ 10,533.
Public Safety and Services	56,550.	56,534.	16.
Public Works and Sanitation	345,600.	345,600.	--
Fixed Expenses and Operations	221,577.	212,485.	9,092.
Town Organizations and Committees	41,235.	41,563.	(328.)
Education	1,178,611.	1,178,611.	--
Debt Service	81,122.	81,120.	2.
Capital Investment	45,000.	45,000.	--
	<u>\$2,041,162.</u>	<u>\$2,021,847.</u>	<u>\$ 19,315.</u>
TOTAL EXPENDITURES	<u>\$2,041,162.</u>	<u>\$2,021,847.</u>	<u>\$ 19,315.</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>\$ (101,900.)</u>	<u>\$ 38,436.</u>	<u>\$140,336.</u>
OTHER FINANCING SOURCES (USES):			
Operating Transfers In (Out):			
Trust Funds	\$ (100.)	\$ (100.)	--
Capital Projects	(30,000.)	(30,000.)	--
	<u>\$ (30,100.)</u>	<u>\$ (30,100.)</u>	<u>--</u>
EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDI- TURES AND OTHER USES	<u>\$ (132,000.)</u>	<u>\$ 8,336.</u>	<u>\$140,336.</u>

The Accompanying Notes are an Integral Part of these Statements.

Exhibit B-3

TOWN OF NORTH YARMOUTH, MAINE
GENERAL FUND
STATEMENT OF CHANGES IN FUND BALANCE
YEAR ENDED DECEMBER 31, 1991

	<u>Unreserved</u>	
	<u>Undesignated</u>	
FUND BALANCE - JANUARY 1, 1991		\$132,805.
EXCESS OF ACTUAL REVENUES AND OTHER SOURCES OVER (UNDER) ACTUAL EXPENDITURES AND OTHER USES (Exhibit B-2)	\$ 8,336.	
RESIDUAL EQUITY TRANSFER TO SPECIAL REVENUE FUNDS - COMPREHENSIVE PLANNING GRANT	<u>(4,973.)</u>	<u>3,363.</u>
FUND BALANCE - DECEMBER 31, 1991		<u><u>\$136,168.</u></u>

The Accompanying Notes are an Integral Part of these Statements.

Exhibit C-1

TOWN OF NORTH YARMOUTH, MAINE
SPECIAL REVENUE FUNDS
BALANCE SHEET
DECEMBER 31, 1991

	<u>Hurricane Disaster Relief</u>	<u>Comprehensive Planning Grant</u>	<u>Total</u>
ASSETS:			
Accounts Receivable	\$68,436.	--	\$68,436.
LIABILITIES AND FUND BALANCE:			
Liabilities:			
Due to General Fund	\$30,893.	--	\$30,893.
Fund Balance	<u>37,543.</u>	<u>--</u>	<u>37,543.</u>
TOTAL LIABILITIES AND FUND BALANCE	<u>\$68,436.</u>	<u>--</u>	<u>\$68,436.</u>

The Accompanying Notes are an Integral Part of these Statements.

Exhibit C-2

TOWN OF NORTH YARMOUTH, MAINE
SPECIAL REVENUE FUNDS
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE
YEAR ENDED DECEMBER 31, 1991

	<u>Hurricane Disaster Relief</u>	<u>Comprehensive Planning Grant</u>	<u>Total</u>
REVENUES:			
Intergovernmental	\$68,436.	\$ 915.	\$69,351.
EXPENDITURES:			
Designated Purpose	<u>30,893.</u>	<u>9,648.</u>	<u>40,541.</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	\$37,543.	\$(8,733.)	\$28,810.
FUND BALANCE - JANUARY 1, 1991	--	3,760.	3,760.
RESIDUAL EQUITY TRANSFER FROM GENERAL FUND	<u>--</u>	<u>4,973.</u>	<u>4,973.</u>
FUND BALANCE - DECEMBER 31, 1991	<u><u>\$37,543.</u></u>	<u><u>--</u></u>	<u><u>\$37,543.</u></u>

The Accompanying Notes are an Integral Part of these Statements.

Exhibit D-1

TOWN OF NORTH YARMOUTH, MAINE
CAPITAL PROJECTS FUNDS
BALANCE SHEET
DECEMBER 31, 1991

ASSETS:	
Cash and Investments	<u>\$185,757.</u>
LIABILITIES AND FUND BALANCE:	
Liabilities:	
Due to General Fund	\$ 7,000.
Fund Balance	<u>178,757.</u>
TOTAL LIABILITIES AND FUND BALANCE	<u>\$185,757.</u>

The Accompanying Notes are an Integral Part of these Statements.

Exhibit D-2

TOWN OF NORTH YARMOUTH, MAINE
 CAPITAL PROJECTS FUNDS
 STATEMENT OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE
 YEAR ENDED DECEMBER 31, 1991

	<u>Town Designated Projects</u>
REVENUES:	
Interest	\$ 9,532.
Other	<u>8,413.</u>
TOTAL REVENUES	\$ 17,945.
EXPENDITURES	<u>51,075.</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	\$(33,130.)
OTHER FINANCING SOURCES (USES):	
Operating Transfers In (Out)	<u>30,000.</u>
EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	\$ (3,130.)
FUND BALANCE - JANUARY 1, 1991	<u>181,887.</u>
FUND BALANCE - DECEMBER 31, 1991	<u><u>\$178,757.</u></u>

The Accompanying Notes are an Integral Part of these Statements.

Exhibit E-1

TOWN OF NORTH YARMOUTH, MAINE
 TRUST FUNDS
 BALANCE SHEET
 DECEMBER 31, 1991

	<u>Cemetery Trust Funds</u>
ASSETS:	
Cash	<u>\$51,426.</u>
LIABILITIES AND FUND BALANCE:	
Liabilities:	
Due to General Fund	\$ 1,344.
Fund Balance	<u>50,082.</u>
TOTAL LIABILITIES AND FUND BALANCE	<u>\$51,426.</u>

The Accompanying Notes are an Integral Part of these Statements.

Exhibit E-2

TOWN OF NORTH YARMOUTH, MAINE
TRUST FUNDS
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE
YEAR ENDED DECEMBER 31, 1991

	<u>Cemetery Trust Funds</u>
REVENUES:	
Interest	\$ 3,627.
Sale of Lots and Perpetual Care	<u>1,600.</u>
	\$ 5,227.
EXPENDITURES:	
Care and Maintenance of Cemeteries	<u>8,835.</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	\$(3,608.)
OTHER FINANCING SOURCES (USES):	
Operating Transfers:	
General Fund	<u>100.</u>
EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	\$(3,508.)
FUND BALANCE - JANUARY 1, 1991	<u>53,590.</u>
FUND BALANCE - DECEMBER 31, 1991	<u><u>\$50,082.</u></u>

The Accompanying Notes are an Integral Part of these Statements.

TOWN OF NORTH YARMOUTH, MAINE
 GENERAL LONG-TERM DEBT GROUP OF ACCOUNTS
 COMBINING STATEMENT OF CHANGES IN GENERAL LONG-TERM DEBT
 YEAR ENDED DECEMBER 31, 1991

<u>General Obligation Bonds and Notes</u>	<u>Interest Rate</u>	<u>Final Maturity Date</u>	<u>Annual Principal Payments</u>	<u>Amount Authorized</u>	<u>Amount Issued</u>	<u>Retired Previous Years</u>	<u>Balance Beginning of Period</u>	<u>Current Period Issued</u>	<u>Period Retired</u>	<u>Balance End of Period</u>
FLEET BANK:										
1988 Capital Improvement	6.75%	6-15-89 to 6-15-93	\$ 50,500.	\$252,500.	\$252,500.	\$101,000.	\$151,500.	--	\$50,500.	\$101,000.
1990 General Obligation	7.55%	8-01-91 to 8-01-84 8-01-95	40,000. 145,000.	305,000.	305,000.	--	<u>305,000.</u>	--	<u>40,000.</u>	<u>265,000.</u>
							<u>\$465,500.</u>	--	<u>\$90,500.</u>	<u>\$366,000.</u>

The Accompanying Notes are an Integral Part of these Statements.

TOWN OF NORTH YARMOUTH, MAINE
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 1991

NOTE 1 - SUMMARY OF ACCOUNTING POLICIES:

The Reporting Entity:

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 groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for by providing a separate set of self-balancing accounts which comprise its assets, liabilities, fund equities, revenues and expenditures. The various funds, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions or limitations, are grouped by type in the financial statements. Amounts in the "Totals - Memorandum Only" columns represent a

TOWN OF NORTH YARMOUTH, MAINE
NOTES TO FINANCIAL STATEMENTS (Continued)
DECEMBER 31, 1991

NOTE 1 - SUMMARY OF ACCOUNTING POLICIES (Continued):

Basis of Presentation (Continued):

summation of the combined financial statement line items of the fund type and account groups and are presented only to facilitate analysis. Since the totals include fund types and account groups 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 groups.

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.

TOWN OF NORTH YARMOUTH, MAINE
NOTES TO FINANCIAL STATEMENTS (Continued)
DECEMBER 31, 1991

NOTE 1 - SUMMARY OF ACCOUNTING POLICIES (Continued):

Basis of Presentation (Continued):

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 Groups:

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.

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.

TOWN OF NORTH YARMOUTH, MAINE
NOTES TO FINANCIAL STATEMENTS (Continued)
DECEMBER 31, 1991

NOTE 1 - SUMMARY OF ACCOUNTING POLICIES (Continued):

Basis of Accounting (Continued):

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. Licenses and permits, charges for services, fines and forfeits, and miscellaneous revenues (except investment earnings) are recorded as revenues when received in cash because they are generally not measurable until actually received. Investment earnings are recorded as earned since they are measurable and available. 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.

TOWN OF NORTH YARMOUTH, MAINE
NOTES TO FINANCIAL STATEMENTS (Continued)
DECEMBER 31, 1991

NOTE 1 - SUMMARY OF ACCOUNTING POLICIES (Continued):

Interfund Transactions:

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

Inventories of Supplies:

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

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:

Deposits:

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.

TOWN OF NORTH YARMOUTH, MAINE
NOTES TO FINANCIAL STATEMENTS (Continued)
DECEMBER 31, 1991

NOTE 2 - DEPOSITS AND INVESTMENTS (Continued):

Deposits (Continued):

At December 31, 1991, cash and cash equivalents consisted of the following:

	<u>Carrying Amount</u>	<u>Bank Balance</u>	<u>Category</u>		
			<u>1</u>	<u>2</u>	<u>3</u>
Cash, Checking and Savings Certificates of Deposit	\$195,277.	\$187,342.	\$ 69,939.	--	\$117,403.
	<u>207,489.</u>	<u>207,948.</u>	<u>203,619.</u>	<u>--</u>	<u>4,329.</u>
	<u>\$402,766.</u>	<u>\$395,290.</u>	<u>\$273,558.</u>	<u>--</u>	<u>\$121,732.</u>

Investments:

Maine statutes authorize the Town to invest in obligations of the U.S. Treasury and U.S. Agencies and repurchase agreements. Generally, the Town invests such excess funds in repurchase agreements.

Government Accounting Standards Board Statement No. 3 requires the investments to be classified into three categories. Category 1 includes investments which are insured or registered or for which the securities are held by the Town or its agent in the Town's name; Category 2 includes uninsured and unregistered investments held by the financial institution's trust department or agent in the Town's name; and Category 3 includes uninsured and unregistered investments for which the securities are held by the financial institution's trust department or agent, but not in the Town's name.

At December 31, 1991 investments consisted of the following:

	<u>Market Value</u>	<u>Bank Balance</u>	<u>Category</u>		
			<u>1</u>	<u>2</u>	<u>3</u>
Repurchase Agreements	\$110,000.	\$110,000.	--	--	\$110,000.
	<u>\$110,000.</u>	<u>\$110,000.</u>	<u>--</u>	<u>--</u>	<u>\$110,000.</u>

TOWN OF NORTH YARMOUTH, MAINE
NOTES TO FINANCIAL STATEMENTS (Continued)
DECEMBER 31, 1991

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 April 1, 1991, upon which the levy for the year ended December 31, 1991 was based, was \$133,184,856. Schedule 2 summarizes the 1991 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 \$18,664. for the year ended December 31, 1991.

Property taxes levied are recorded as receivables at the time the levy is made. The taxes collected during the year, and in the first sixty (60) days subsequent to the fiscal year, are recognized as revenues. The remaining receivables estimated to be collectible subsequent to the sixty (60) day period are recorded as deferred revenues. The variance between actual property tax revenues and budgeted property tax revenues of \$5,851. represents the change in deferred tax 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 foreclose on property eighteen months after the filing of the lien if tax liens and associated costs remain unpaid.

Property acquired by foreclosure for non-payment of taxes is recorded at the amount of expired tax liens plus the costs involved in foreclosure. Liens and any current taxes on the same period are not included as part of the tax acquired property account until expiration of statutory time limits.

TOWN OF NORTH YARMOUTH, MAINE
 NOTES TO FINANCIAL STATEMENTS (Continued)
 DECEMBER 31, 1991

NOTE 4 - LONG-TERM DEBT:

The following is a summary of long-term debt transactions of the Town for the year ended December 31, 1991:

	<u>General Long-Term Debt</u>
Long-Term Debt Payable at December 31, 1990	\$456,500.
Principal Additions	--
Debt Retired	<u>\$456,500.</u>
	90,500.
Long-Term Debt Payable at December 31, 1991	<u><u>\$366,000.</u></u>

The annual requirements to amortize debts outstanding as of December 31, 1991 are as follows:

	<u>Principal</u>	<u>Interest</u>	<u>Total Debt Service</u>
1992	\$ 90,500.	\$25,120.	\$115,620.
1993	90,500.	18,692.	109,192.
1994	40,000.	13,967.	53,967.
1995	<u>145,000.</u>	<u>10,948.</u>	<u>155,948.</u>
	<u><u>\$366,000.</u></u>	<u><u>\$68,727.</u></u>	<u><u>\$434,727.</u></u>

In accordance with 30 MRSA, Section 5061, as amended, no municipality shall incur debt for specified purposes in excess of certain percentages of state valuation of such municipality. Additionally, no municipality shall incur debt in the aggregate in excess of 15% of its stated assessed valuation. The Town's outstanding debt at December 31, 1991 of \$366,000. was approximately \$18,864,000. below the Town's statutory debt limit.

TOWN OF NORTH YARMOUTH, MAINE
NOTES TO FINANCIAL STATEMENTS (Continued)
DECEMBER 31, 1991

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. 51. The overlapping debt applicable to the Town at December 31, 1991 is: .85% (\$265,667.) of Cumberland County's outstanding debt of \$31,255,000., and 22.93% (\$390,956.) of Maine School Administrative District No. 51's outstanding debt of \$1,705,000. In addition, the Town is contracted to pay subsidy to Maine School Administrative District No. 51 to June 30, 1992 totalling \$636,429.

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 tipping 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, 1991 (the most recent data available), outstanding municipal solid waste bonds of RWS totalled \$89,895,000., of which the Town of North Yarmouth's share, based on estimated tonnage to be delivered, amounts to \$1,141,667. (1.27%).

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, 1991 (the most recent data available), outstanding material recycling facility bonds of RWS totalled \$13,550,000., of which the Town of North Yarmouth's share, based on estimated tonnage to be delivered, amounts to \$123,305. (.91%).

TOWN OF NORTH YARMOUTH, MAINE
 NOTES TO FINANCIAL STATEMENTS (Continued)
 DECEMBER 31, 1991

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 consist of the following:

Public Works and Sanitation	<u>\$70,832.</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 1991, the Town's contribution to ICMA was approximately \$5,477.

Additionally, the Town participates in the Social Security Retirement Program. The Town's contribution to social security was approximately \$12,000. for the year ended December 31, 1991.

Schedule 1

TOWN OF NORTH YARMOUTH, MAINE
 COMBINING STATEMENT OF GENERAL FUND RESERVES
 YEAR ENDED DECEMBER 31, 1991

	<u>Capital Improvement</u>	<u>Tricentennial Fund</u>	<u>Highway Reserve</u>	<u>Total</u>
APPROPRIATIONS	\$ 25,000.	--	\$20,000.	\$ 45,000.
REVENUES:				
Interest	<u>2,843.</u>	<u>\$ 457.</u>	<u>3,789.</u>	<u>7,089.</u>
	\$ 27,843.	\$ 457.	\$23,789.	\$ 52,089.
EXPENDITURES	<u>38,413.</u>	<u>--</u>	<u>--</u>	<u>38,413.</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	\$(10,570.)	\$ 457.	\$23,789.	\$ 13,676.
BALANCE JANUARY 1, 1991	<u>50,117.</u>	<u>8,069.</u>	<u>40,796.</u>	<u>98,982.</u>
BALANCE - DECEMBER 31, 1991	<u>\$ 39,547.</u>	<u>\$8,526.</u>	<u>\$64,585.</u>	<u>\$112,658.</u>

Schedule 2

TOWN OF NORTH YARMOUTH, MAINE
VALUATION, ASSESSMENT AND COLLECTION OF TAXES
YEAR ENDED DECEMBER 31, 1991

VALUATION AND ASSESSMENT

Real Property	\$132,370,844.
Personal Property	<u>814,012.</u>
TOTAL VALUATION	\$133,184,856.
Tax Rate per Thousand	<u>13.05</u>
TAX COMMITMENT	<u><u>\$ 1,738,062.</u></u>

APPROPRIATIONS

Municipal Functions	\$ 779,974.
Maine School Administrative District No. 51	1,178,611.
County Tax	64,013.
Overlay	<u>18,664.</u>
	\$ 2,041,262.
Less: Estimated Revenues	<u>303,200.</u>
TAX COMMITMENT	<u><u>\$ 1,738,062.</u></u>

TAXES 1991

Original Commitment	\$ 1,738,062.
Supplemental Commitment	<u>—</u>
	\$ 1,738,062.
Less: Collection (Net of Refunds) and Adjustments	\$1,569,189.
Abatements	2,865.
Discounts	<u>13,939.</u>
	<u>1,585,993.</u>
TAXES RECEIVABLE - DECEMBER 31, 1991	<u><u>\$ 152,069.</u></u>

Schedule 3

TOWN OF NORTH YARMOUTH, MAINE
STATEMENT OF DEPARTMENTAL OPERATIONS
YEAR ENDED DECEMBER 31, 1991

	Appropriation Balances Forward	Appropriations	Other Credits	Total Available	Expenditures	Balances		Carried Forward
						Overdrawn	Lapsed Unexpended	
GENERAL GOVERNMENT	\$ 3,366.	\$ 71,467.	\$ 24,341.	\$ 99,174.	\$ 88,641.	--	\$10,533.	--
PUBLIC SAFETY AND SERVICES	--	56,550.	15,187.	71,737.	71,721.	--	16.	--
PUBLIC WORKS AND SANITATION	27,036.	345,600.	21,736.	394,372.	323,540.	--	--	\$70,832.
FIXED EXPENSES AND OPERATIONS	--	221,577.	70,526.	292,103.	283,011.	--	9,092.	--
TOWN ORGANIZATIONS AND COMMITTEES	--	41,235.	175.	41,410.	41,738.	\$328.	--	--
EDUCATION	--	1,178,611.	--	1,178,611.	1,178,611.	--	--	--
DEBT SERVICE	--	81,122.	27,000.	108,122.	108,120.	--	2.	--
CAPITAL INVESTMENTS	--	45,000.	--	45,000.	45,000.	--	--	--
TOTAL	<u>\$30,402.</u>	<u>\$2,041,162.</u>	<u>\$158,965.</u>	<u>\$2,230,529.</u>	<u>\$2,140,382.</u>	<u>\$328.</u>	<u>\$19,643.</u>	<u>\$70,832.</u>

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MUNICIPAL TELEPHONE DIRECTORY

FIRE AND RESCUE CALLS	829-5212
CUMBERLAND COUNTY SHERIFF'S DEPT.	1-800-482-7479 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	829-3705

PLEASE

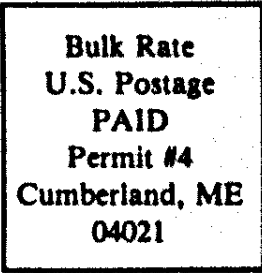
DON'T

DRINK

&

DRIVE

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



Elections—March 13 - 8 a.m.-8 p.m. • Town Meeting March 14 - 9 a.m.