

12-31-1992

North Yarmouth, Maine Annual Report 1992

North Yarmouth (Me.). Board of Selectmen

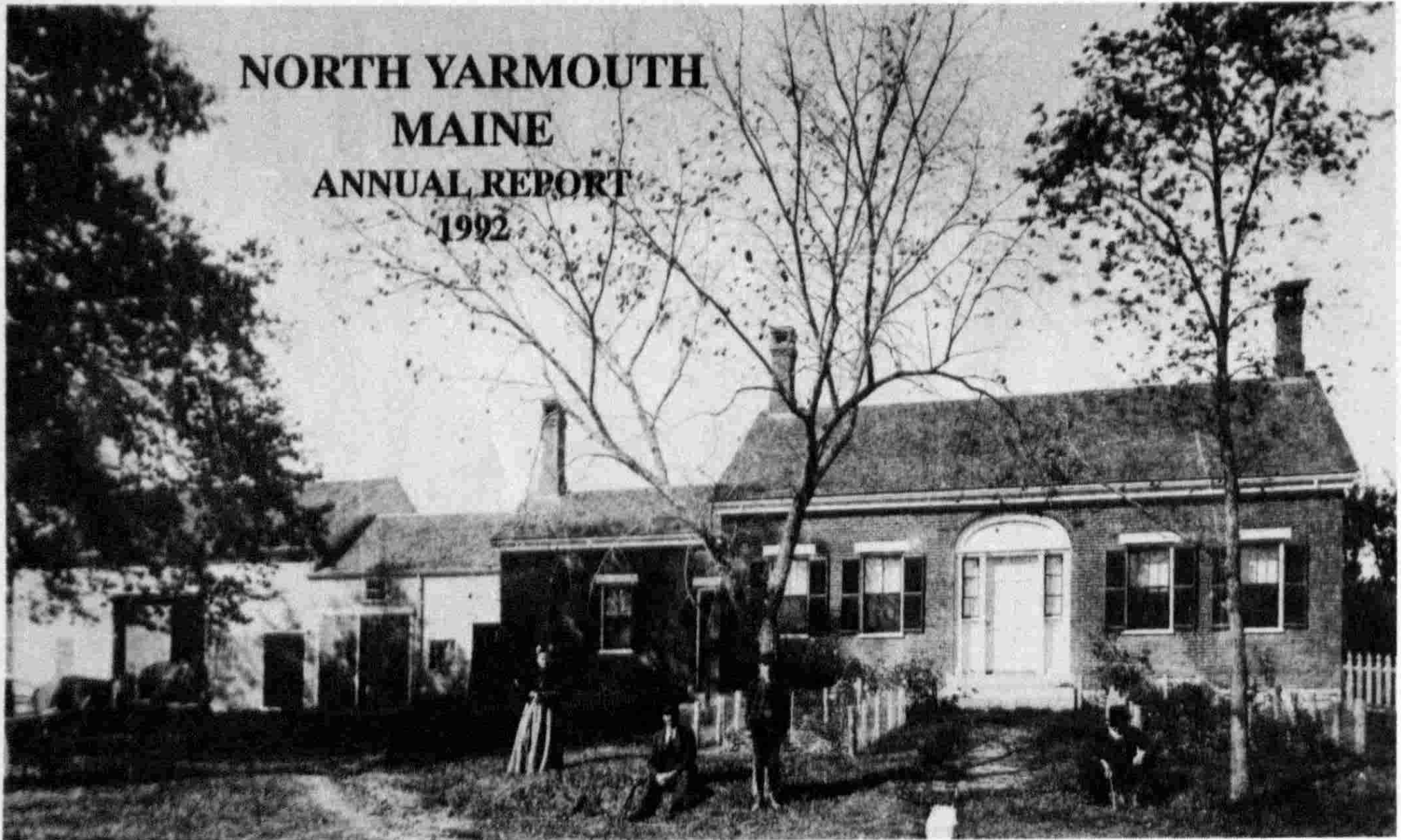
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**NORTH YARMOUTH
MAINE
ANNUAL REPORT
1992**



COVER PHOTOGRAPH:

One of North Yarmouth's very few early brick houses was built in 1831 by Samuel B. Chase who carried on a thriving carriage building business in Walnut Hill village at the junction of Rts. 9 & 115.

The present home of John and Cynthia Gamage.

Photo about 1900.

ANNUAL REPORT
of the
TOWN
of
NORTH YARMOUTH
MAINE

Year Ending December 31, 1992

ELECTED OFFICIALS AND REPRESENTATIVES

BOARD OF SELECTMEN: ROSALYN I. BASTON
 Chrmn., 1994
 DONALD W. SMITH 1993
 JAMES B. MOULTON 1995

MODERATOR: DAVID NORMAN

BUDGET COMMITTEE: CLARK WHITTIER
 Chrmn., 1993
 REBECCA CROSSON 1993
 KENT HILTON 1993
 MICHAEL BABIN 1994
 WAYNE RAYMOND 1994
 MILDRED THIBOUTOT 1994
 VERNON GOFF, JR. 1995
 WILLIAM HOLDEN 1995
 ROBERT WOOD 1995

CEMETERY COMMISSION: GUY LOVELL 1993
 MAURICE HAYES 1994
 RICHARD BASTON 1995
 CLAYTON BARTER 1996
 DAVID HYDE 1997

S.A.D. #51 DIRECTORS: DONALD DOYLE 1993
 MARGARET WILES 1994
 WILLIAM PRIEST 1995

WATER DISTRICT TRUSTEE: WILLIAM DEXTER 1994

APPOINTED TOWN OFFICIALS

ADMINISTRATIVE ASSISTANT: SCOTT W. SEAVER

TOWN CLERK/TREASURER: SCOTT W. SEAVER

DEPUTY TOWN CLERK/TREASURER: DEBORAH J. THOITS

TAX COLLECTOR: SCOTT W. SEAVER

DEPUTY TAX COLLECTOR: DEBORAH J. THOITS

TAX ASSESSOR: JOHN O'DONNELL, III

CODE ENFORCEMENT OFFICER: SCOTT W. SEAVER

CODE INSPECTOR: STANFORD M. BROWN

FIRE CHIEF: RICHARD M. BASTON

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

ROAD COMMISSIONER: ROBERT C. SWEETSER

ANIMAL CONTROL OFFICER: WILLIAM L. HILTON, JR.

HEALTH OFFICER: EILEEN WYATT

GENERAL ASSISTANCE ADMINISTRATOR: SCOTT W. SEAVER

**REPRESENTATIVE TO REGIONAL
WASTE SYSTEMS, INC. :** SCOTT W. SEAVER

TOWN COMMISSIONS, BOARDS AND COMMITTEES

PLANNING BOARD:

PAUL TURINA
Chrmn., 1993
PRISCILLA BROBST 1994
STEVE GORDEN 1995
MIKE SWAN 1996
CHRIS VANIOTIS 1997
BILL HOLDEN, alternate
ED GERVAIS, alternate

ZONING BOARD OF APPEALS:

CARL TIEDEMANN
Chrmn., 1996
DAVID NORMAN 1993
JAMES MOULTON 1994
SUZANNE QUIRK 1995
CLARK WHITTIER 1997
PAT HAMEL, alternate
ROBERT WOOD, alternate

BOARD OF ASSESSMENT REVIEW:

ELEANOR CAROLAN

GEORGE MOULTON

CRAIG HIGGINS

SHELLFISH CONSERVATION COMMISSION

ALBERT TITUS 1995

JOHN WOODCOCK 1994

WILLIAM YOUNG

Representative to Cumberland - John Woodcock

SCHOOL FUND TRUSTEES

EARL EDWARDS

NELSON SMITH

RICHARD BASTON

MAURICE HAYES

RICHARD LOWELL

WARREN BARTER

KENNETH ALLEN

NORMAN SMITH

JOEL FULLER

CABLE T.V. COMMISSION

CARL TIEDEMANN

WILLIAM UMBERGER

SCOTT KERR

CONSERVATION COMMISSION

LEWIS HOLMAN

PETER MILLIKEN

GIL BIRNEY

JAY ESPY

PETER INGRAHAM

LYNN YOUNG

RECYCLING COMMITTEE

SANDRA BOYNTON, Co. Chrmn.

PRISCILLA AMBROSE

ANNE EDWARDS

BRYAN KITTRIDGE

KATIE McCONNELL

SARA MORRISON

STACY HOLDEN, Co. Chrmn.

VIRGINIA VAN DYKE

HEATHER HAMLIN

GEORGE MOULTON

DONNA PATRIE

GREG SOPER

CAROLYN VAN DYKE

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

JUDITH STALLWORTH (resigned)

FRANK HARRISON (interim) 829-4800

STATE REPRESENTATIVE - DISTRICT 40

JUDITH C. FOSS
RR1, Box 310, Cousins Island
Yarmouth, Maine 04097
1-800-423-2900
846-5246 (Home)

STATE SENATOR - DISTRICT 27

JEFFREY H. BUTLAND
P.O. Box 431
Cumberland, Maine 04021
1-800-423-6900
829-5357 (Home)

MONTHLY SCHEDULE OF MEETINGS

(subject to change, watch for notice in Portland Papers)

Board of Selectmen	1st and 3rd Monday nights
Planning Board	2nd Monday of each month
Zoning Board of Appeals	1st Wednesday of each month
Recycling Committee	1st Thursday of each month

REPORT OF THE BOARD OF SELECTMEN - 1993

1992 has been a relatively quiet year for your Board of Selectmen. The highlight of the year was, after long last, receiving from the U.S. Postal Service our own Zip Code....

NORTH YARMOUTH, ME 04097

The Board has accepted from William Dexter, developer of Walnut Hill Heights, the newly constructed section of Delwin Drive that runs from Fayeview Lane to Route 115. This was done in keeping with the wishes of the 1991 Town Meeting and was inspected by Road Commissioner Robert Sweetser and the Board of Selectmen.

Repair work on the Milliken and West Pownal Road Bridges were let out for bid and the repairs completed.

A new culvert system was installed in the Pratt's Brook where it crosses the Mountfort Road. This crossing has been engineered to correct the excessive flooding of the roadway during heavy spring rains. The project required DEP and Army Corp. permits and has been approved. This will allow the Town to continue improving the Mountfort Road.

The Board appointed a Rescue Fee Study Committee to consider the feasibility of the Town charging for Rescue services. This was done at the request of the Budget Committee. A report of this Committee's study is printed in this Town Report.

A meeting was held with County Commissioner Gary Plummer to discuss County issues and their budget. The new jail assessment increased North Yarmouth's assessment for 1993, though Mr. Plummer told the Board that the assessment should remain the same for 1994.

Donald Smith continues to perambulate the Town's boundary lines. He has replaced several stone markers. He and Selectman Gerald Rolfe of Pownal have walked the Pownal-North Yarmouth line and Phil Wentworth, Cumberland's Public Works Director have perambulated the Cumberland-North Yarmouth line.

Following the March 1993 Town Meeting, the Board of Selectmen will see a historic change as it will expand from a 3-member Board to a 5-member Board.

The Board wishes to thank Scott Seaver, Administrative Assistant, for his dedication and the many hours that he devotes to the administration of this Town; and to the Office Staff for their friendliness and efficiency. The Public Works Department deserves a big applaud for keeping roads in town in good traveling condition both in winter, fall, summer and spring.

ROSALYN BASTON, chair
JAMES MOULTON
DONALD SMITH

ANNUAL REPORT OF THE ADMINISTRATIVE ASSISTANT

I am pleased to present to you this Annual Report for the activities of the Town of North Yarmouth for 1992. Again, as in the past, it has been a busy year for your Town staff.

In 1992, fiscal affairs came first, as they should. In preparing the budget in early 1992, it was apparent that increases in the SAD 51 budget would dictate that any budget presented on the municipal side would need to be pared as much as possible. Early 1992 saw the State of Maine in a fiscal crisis, with threatened cutbacks in State Revenue Sharing, General Assistance Reimbursement and other funding sources. As things worked out, and after straightforward lobbying efforts by municipal officials from throughout the State, much of the funding was preserved.

As we head into 1993, all of the problems that the legislature tried to address or decided to put off into the fiscal year, are back to haunt them, and us. Shortfalls in projected revenues will force the State to redo things again prior to the fiscal year change in July. This presents a problem that we have grown to live with. As we go to the voters in March with this budget as contained in the warrant for the 1993 Town Meeting, we are not assured of the amount of funding that will be forthcoming from the State. Again, as in the past year, we will budget for receipts in the area of General Revenue Sharing only to the degree that we will have actually received by June 30, 1993.

It is obvious that fiscal matters will continue to be the most challenging priority for municipalities and schools for the next several years.

Several issues stand out as notable in 1992. Record numbers of voters turned out for both the primary election in June and for the Presidential election in November. Additional voting booths were purchased to comply with the Federal and State election laws. I am pleased to say that North Yarmouth had one of the highest percentage based voter turnouts in the State!

Don Smith should be recognized for his fascinating efforts in perambulating the North Yarmouth Town Line. This is an effort that is required to be done every so often, but it has been many years since an official entry has been made in the perambulation book kept in the vault. Don has been working on this for nearly 2 years, and this summer, fall, and winter will have completed both the Cumberland, Pownal, and Yarmouth town lines. Don is to be applauded for his efforts and interest in this matter. He has uncovered many mistakes in the old book, and some very interesting observations regarding modern surveys will be noted.

After over a year of effort by the Board of Selectmen and local citizens, the US Postal Service notified the Town that indeed they would accommodate North Yarmouth's request for an independent Zip Code. Mail routes in the area were reconfigured and all of North Yarmouth, after some confusion and a few weeks of minor problems, now receives its mail out of the Yarmouth Post Office under the zip

code 04097. Thanks to all involved in this effort.

It was with much regret that the Board of Selectmen accepted the resignation of the entire Board of Assessors effective with Town Meeting in March of 1992. In the spring of 1992, the Board of Selectmen appointed John O'Donnell as North Yarmouth's first appointed certified assessor.

In early summer, the bid for the replacement of culverts at Pratt's Brook, on Mountfort Road was awarded to A.H. Grover, Inc. of North Yarmouth. The work was completed in September and should now make Mountfort Road immune to flooding at this location.

In June, the voters passed a charter amendment enlarging the Board of Selectmen from 3 members to 5. This means that on election day in March of 1993, 3 positions will be open, as 2 terms of 3 years each and 1 of 2 years will be filled.

A joint workshop of the Yarmouth Water District, the Yarmouth Town Council and the North Yarmouth Selectmen was held regarding YWD's long range plan for future upgrading of the North Yarmouth system.

New windows were installed in the Town Office by Nelson Smith.

The Board of Selectmen authorized modifications to the Municipal Building in order to comply with regulations regarding handicapped accessibility. New doors and hardware have been purchased for the entrance to the Town Office and fire meeting room, the ladies room has been transformed into an accessible uni-sex lavatory, new handrails installed in the stairway near the kitchen, and the entrance to the fire meeting room graded and paved to allow better access for wheelchairs.

Recycling continues to be a proud activity for North Yarmouth. You are utilizing the "silver bullet" very well. Now, a new program is being offered on a trial basis. A second dropoff container is on site for junk mail and other paper products that are not compatible with the newspaper and magazine section of the original container. Please read the signs carefully before depositing, as the continued acceptance of this type of material depends greatly on your cooperation.

Before this report continues on to the statistics of work completed by your staff at the Town Office, I will take this opportunity to mention the recent resignation of Bill Priest as a member of the MSAD 51 Board of Directors. Bill has been a member of that Board for 10 years. Prior to that, Bill served the Town for several years as a member of the Board of Selectmen. I had the opportunity to work along side of him in the mid-seventies as a Selectman, and his dedication to the Town of North Yarmouth and to the educational process in our schools is surpassed by few, if any, people. I am certainly better for my association with Bill, as are many people in the region. I anticipate that his dedication to town and educational issues will continue while he takes a break from the rigors of public service. From me, at least, a huge thank you to Bill Priest!

I want to offer thanks to Stan Brown, Deb Thoits and Marie Lausier for their support and performance in the next past year. Also, many thanks to Bob Sweetser and the public works crew for the hours that they put in serving you. Thanks to all of the other elected and especially the appointed officials that serve the Town of North Yarmouth.

The following transactions were conducted at the Town Office in the last year:

Resident Auto Registrations - 2,826

Non-Resident - 1,037

Hunting & Fishing Licenses (all types) - 974

Boat Registrations - 282

Snowmobile Registrations - 172

ATV Registrations - 65

Kennel Licenses - 5

Dog Licenses (all types) - 266

Births recorded - 43

Deaths recorded - 6

Marriages recorded - 19

Working with the Board of Selectmen and the Budget Committee, the Town is taking a giant step toward the acceptance of a gross budget format in 1993. Receipts which have been credited against specific accounts will be shown at the end of the Town Meeting warrant and will be voted to be applied against the appropriations in general. This format more adequately allows for tracking of appropriations and makes accounting procedures more practical. Both the Selectmen and the Budget Committee recognize that this will cause a certain bit of confusion in this the first years of the new format. A public meeting will be held in the first week of March to review the municipal budget with any interested citizen.

I would like to thank the Board of Selectmen for their support in the past year, and for allowing me the opportunity to participate in regional activities. In July I was elected vice-chairman of Regional Waste Systems and serve as chairman of the Materials Recycling Committee. Town groups are welcome to tour the RWS plant and the recycling facility. Please contact me to arrange a tour for your scout troop, men's or ladies' group or youth group.

Looking forward to a successful 1993.

Respectfully,
SCOTT W. SEAVER
Administrative Assistant

REPORT OF THE ROAD COMMISSIONER

The Public Works Department would like to thank all citizens of North Yarmouth for their cooperation during storms and other times when traveling conditions are not as good as we might like them to be. We all try our best to keep the winter safe for all.

Work progressed on several projects in 1992. Damage to several roads and to the West Pownal Road and Milliken Road bridges due to Hurricane Bob in 1991 was repaired and in the interest of safety, new guard rails were added to the bridges and their approaches.

The Pratt's Brook Crossing at the Mountfort Road was totally rebuilt, large culverts installed, heavy rip-rap installed and the area is now protected by guard rail. Early in 1993, the utility poles will be relocated to the northern side of the road and the project will be complete. This project was completed substantially below the estimated cost and I would like to thank all those involved.

Ditching and grading work continues on all of the Town's gravel roads. Mountfort Road will continue to be a priority in 1993. Permitting process continues for the gravel pit on Parsonage Road which will supply the Town with quality sand and gravel products for many years.

I have requested that the 1977 International be replaced by a new truck in 1993. The grader continues to be used, but as in the past several years, repairs are costly on this piece of equipment, and the loader/backhoe which is now 5 years old is continuing to serve the Town well, though repairs and maintenance become to be more important.

Paving projects in 1992 were limited to North Road. In 1993 paving projects will include Town Farm Road, Milliken Road and West Pownal Road.

I would like to thank the Public Works employees including Jerry True, Dick Lowell and Guy Lovell for their help in the past year. Please feel free to contact the garage (829-3274) or the Town Office if you see a problem that needs attention.

Again, thank you all for your patience and support in the last year.

Respectfully Submitted,
ROBERT W. SWEETSER
Road Commissioner

REPORT OF THE NORTH YARMOUTH BUDGET COMMITTEE

The budget committee continued to meet quarterly during the past year to review actual expenditures in relation to the budget approved at the last town meeting. This quarterly review also keeps the committee informed on developments that have financial implications for the town, and makes the review of the 1993 budget a more informed process.

Prior to meeting for the 1993 budget discussions, the committee toured both the town garage and fire station to familiarize themselves with the specific pieces of equipment. Bob Sweetser and Dick Baston were most helpful in their explanations of equipment usage and conditions as well as future needs.

The uncertainty of State of Maine revenue sharing continues to make the budgeting process difficult. We believe that Scott Seaver and the Board of Selectmen have done an outstanding job of putting the 1993 budget together. Budgeted operating expenses for 1993 are down slightly from 1992 levels although the funding of capital expenditures and the trust funds are up. Total budgeted expenditures are up \$97,469 but are offset by increased revenues of \$99,272. The result is a total budget less than last year with \$95,000 of capital purchases included in these numbers.

The town budget will be presented in a new format for 1993 with all expenses and revenues listed separately instead of being combined in each of the areas. It is anticipated that this format will make understanding the numbers easier than in the past.

The budget committee recommends that the 1993 budget be accepted as presented by the selectmen.

The budget committee also recommends that you attend the upcoming budget meetings of School Administrative District #51. The school is our largest town expenditure and has the most impact on your tax rates. Members of the budget committee will attend all of the meetings but we strongly urge everyone to become informed voters.

North Yarmouth Budget Committee
WAYNE A. RAYMOND
Chairman

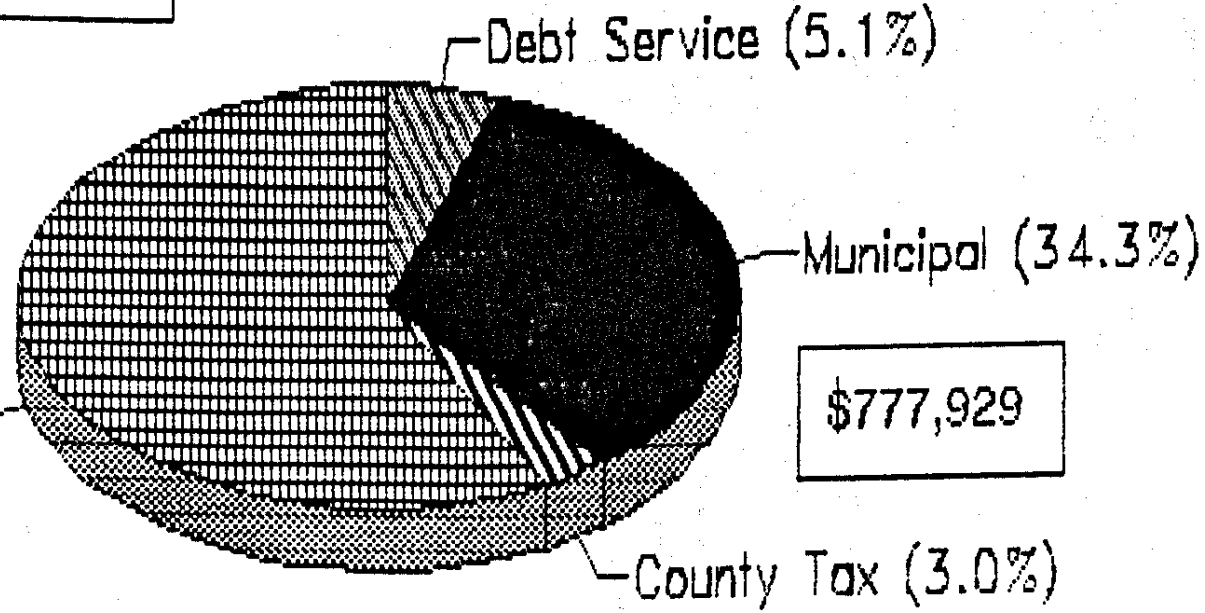
1992 GROSS BUDGET BREAKDOWN NORTH YARMOUTH TAX DOLLAR

* All Amounts are Gross Budget Figures
--No Anticipated Revenues are Included--

\$115,620

\$1,303,302

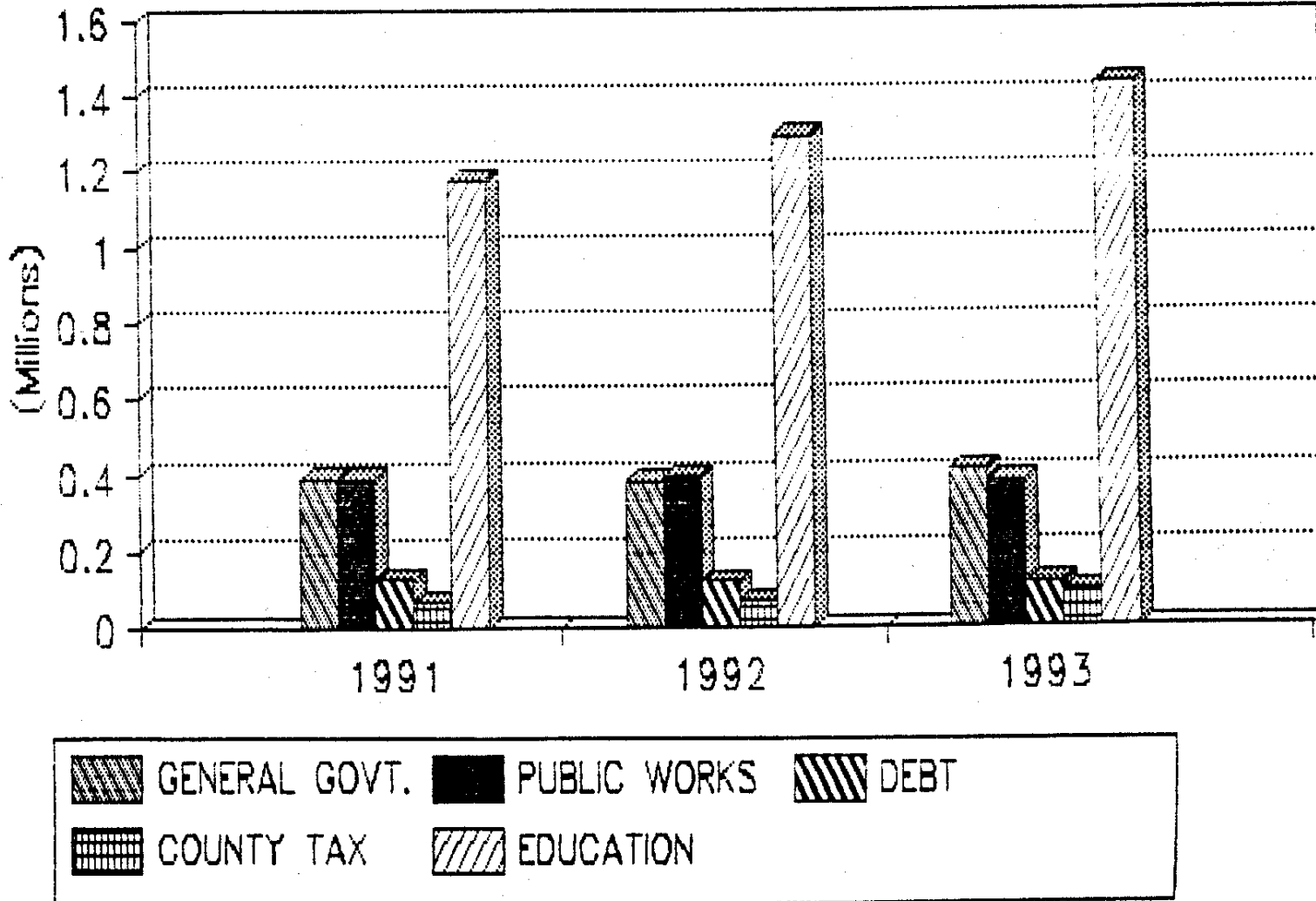
MSAD #51 (~~57.5%~~)
71%
/6



\$777,929

\$68,477

TOWN OF NORTH YARMOUTH COMPARATIVE EXPENDITURES - 1991-1993



(This warrant is included for informational use only. The actual warrant posted prior to Town Meeting may include changes, deletions or additions.)

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 12th day of March, AD 1993 at 7:00 o'clock in the morning, then and there to act on Articles numbered 1 and 2.

And to notify and warn the voters to meet at the Wescustogo Grange Hall in said town on Saturday, the 13th day of March, 1993 at 9:00 o'clock in the morning, there and then to act on Articles numbered 3 through 17, all of said articles being set out below, to wit:

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

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

Article 3: To set compensation for Town Administrators and see what sum, if any, the Town will vote to appropriate and raise in support of same

	1992 Budget	1992 Expended	1993 Request
Administrative Payrolls	74,500	73,089	74,500
Board of Selectmen	1,900	1,900	3,100
Assessor	10,000	10,000	10,000
Fire Chief	1,000	1,000	1,000
Emergency Management	100	100	100
Dog Warden	100	100	100
Health Officer	100	100	100
Moderator	50	50	50
Expense	<u>3,500</u>	<u>3,433</u>	<u>3,500</u>
	91,250	89,722	92,450 ✓

Budget Committee Recommends: \$92,450

Article 4: 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.

	1992 Budget	1992 Expended	1993 Request
Fire and Rescue Dept.	45,000	44,945	48,300 ✓

Budget Committee Recommends: \$48,300

Article 5: 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 1992 Budget	1992 Expended	1993 Request
Emergency Preparedness	100	10	100
General Assistance	12,000 20,000	28,902 ✓	26,500
Cemeteries	100	100	100
Dog Warden	1,500	1,521	1,500
Animal Refuge League	1,200	1,200	1,200
Community Health Services	1,250	1,250	1,354
Regional Transportation	550	550	550
PROP	2,700	2,700	2,836
Maine Public Broadcasting	150	150	150
So. Me. Area Agency on Aging	1,400	1,400	1,400
Family Crisis Center	<u>150</u>	<u>150</u>	<u>150</u>
	91,250	89,722	92,450
	29,100	37,933	35,840 ✓

Budget Committee Recommends: \$35,840

Article 6: 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.

	1992 Budget	1992 Expended	1993 Request
Highway Department	277,372	238,277	257,000 267,000 ✓

Budget Committee Recommends: \$257,000

Article 7: 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.

\$1,40,000
= \$1,10,000 ~~42,000~~

Annual Report

	1992 Budget	1992 Expended	1993 Request
Solid Waste Accounts	118,244	110,552	120,000 ✓

Budget Committee Recommends: \$120,000

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

	1992 Budget	1992 Expended	1993 Request
Municipal Building	2,500	1,863	2,500
Insurance	20,000	15,519	18,000
Interest	9,000	(11,583)	0
Supplies	8,000	10,788	8,000
Elections	1,500	1,299	750
Legal Expense	5,000	3,344	5,000
Employer Expense	58,750	49,020	60,910
Transfers	500	263	500
Utilities	8,500	8,751	8,500
Audit/Town Report	7,000	5,919	7,000
Hydrant Rentals	13,000	11,309	18,000 ←
Contingency	<u>1,000</u>	<u>524</u>	<u>500</u>
	134,750	97,016	129,660

Budget Committee Recommends: \$129,660

Article 9: To hear and act, if necessary, upon the report of the North Yarmouth School Fund Trustees. ✓

Article 10: To hear and act, if necessary, upon the report of the North Yarmouth Cemetery Commission. ✓

Article 11: 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.

	1992 Budget	1992 Expended	1993 Request
Planning Board	500	272	500
Cumberland Recreation	21,000	21,000	21,000
Prince Memorial Library	15,000	15,000	16,000
Shellfish Conservation	750	750	750
Conservation Commission	300	300	300
Memorial Park Commission	300	300	300
Maine Municipal Assoc.	1,923	1,923	1,993
Council of Governments	3,400	3,400	3,400
Comprehensive Plan	<u>1,000</u>	<u>150</u>	500 0
	43,873	43,245	44,243

Budget Committee Recommends: \$44,243

Article 12: To see what sum, if any, the Town will vote to appropriate and raise in support of Capitol Improvement Projects, or take any action thereon.

	1992 Budget	1992 Expended	1993 Request
Office Renovations	4,000		0
Heavy Duty Plow Truck			70,000
Chipper			20,000
Computer Upgrade			<u>5,000</u>
	4,000		95,000
			90,000

Budget Committee Recommends: \$95,000. The Budget Committee further recommends that the Capital Improvement Plan for North Yarmouth be revised to better project the needs of the Town over the next several years.

Article 13: To see what sum, if any, the Town will vote to appropriate and raise in support of debt service for 1993, or take any action thereon.

	Required 1992	Required 1993
1988 Public Works Bond	55,613	52,204
Landfill Closure	42,966	40,474
Fire Station Addition	<u>17,041</u>	<u>16,515</u>
	115,620	109,193 ✓

Budget Committee Recommends: \$109,193

Article 14: To see what sum, if any, the Town will vote to appropriate and raise in support of various investment accounts, or take any action thereon.

	1992 Budget	1992 Expended	1993 Request
Town Road Investment Acct.	20,000		20,000
Capitol Investment Acct.	0		25,000

Budget Committee Recommends: \$20,000 and \$25,000 respectively.

Article 15: To see what sum, if any, the Town will vote to take from surplus and various other accounts and designations to apply against 1993 appropriations, and to accept any such funds from the State of Maine as provided by the Maine State Legislature for the year 1993, or take any action thereon.

	Applied 1992	Request to apply 1993
Clerk fees	12,000	13,000
Permit fees	12,000	13,000
Dog license fees	550	350
Gen. Assistance Reimbursement	10,000	18,000
State Highway Block Grant	36,000	38,000
Town Road Investment transfer	20,000	25,000
Landfill fees	1,000	1,000
Town of Pownal - landfill	2,500	2,500
Debt Service - Pownal - ?	21,483	20,237
Hurricane Bob Acct.	0	20,000 9,455
Solid Waste Acct.	0	13,275
Public Works Fund Balance	57,557	50,000 69,431
State Recycling Grant	0	15,000
Capitol Investment Acct.	4,000	20,000 25,000
Unappropriated Surplus	135,000	145,000 160,000
Current Year Excise Tax	85,000	85,000
State Municipal Rev. Sharing	<u>33,000</u>	<u>45,000</u> 50,000
	430,090	544,362
		558,248



Article 16: Shall the Town vote to accept the estimated funds from the State of Maine as provided by the Maine State Legislature for the year 1993 for the following areas:

Snowmobile Registrations	375
Veterans Reimbursements	500
Landfill Closure Reimbursements	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
Other Federal State or County Grants, Funds or passthrough amounts	unknown

Article 17: To see if the Town will vote to set the date 1993 real and personal property taxes will be due as August 5, 1993; to charge interest at the rate of 10% per annum for taxes paid after that date, or take any action thereon.

Given under our hands this _____ day of March, 1993 at North Yarmouth, Maine.

ROSALYN I. BASTON, chair
JAMES B. MOULTON
DONALD SMITH
Selectmen, Town of North Yarmouth

The Registrar of Voters hereby gives notice that he will be in session from 7:00 a.m. to 8:00 a.m. on Friday, March 12, 1993 and from 9:00 a.m. to close of meeting on Saturday, March 13, 1993.

SCOTT W. SEAVER
Registrar of Voters

COMMITTEE REPORTS

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

REPORT OF THE NORTH YARMOUTH FIRE DEPARTMENT

The North Yarmouth Fire Department responded to 197 calls in 1992.

Rescue Calls	128
Car Accidents	19
Structure Fires	13
Grass & Brush	5
Miscellaneous	21
(wire down, smoke)	
Mutual Aid to other	11
Communities	

Many thanks again to all of our volunteers for the many hours of training that is required of them in today's world.

The Fire-Rescue is always striving to up-grade the protective equipment for our personnel. In 1993 we need to up-grade some of our old - 20 year old - breathing apparatus S.C.B.A.; also protective turnout gear for the fire fighters and Nomex coveralls for the Rescue workers. The Department is always in need to keep the equipment up to date.

Additional equipment was added to the dispatch center in 1992 which now enables all calls to be traced and contact re-established in the event an emergency situation exists and more information is required. This equipment has already come in handy on several rescue related calls.

Fire Department meetings are held on Monday evenings and the Rescue holds monthly meetings on the 2nd Thursday of each month. Both the fire and rescue are interested in your assistance and would welcome new members at any time.

Rescue members report that the "Vial of Life" program has been very successful as a means of providing valuable information to emergency personnel. Please contact Pat Hamel for more information.

The Yarmouth Dispatch Center has installed TTD communications equipment for use by the deaf for emergency assistance. If you have this type of equipment in your home, please contact the Dispatch Center for information on how to access the equipment in an emergency.

The Fire and Rescue Department would like to thank the people of North Yarmouth for their support and generosity over the years. Donations made to the Department are used to purchase and upgrade valuable equipment.

Fire Permits are issued by the Town Fire Warden who is engaged by the State Forestry Department. The State usually appoints the fire chief of each town. The permits issued are a state permit, not your local fire department's.

398 Fire Permits were issued during the year for burning brush and debris.

Fire Permits may be obtained from:

Richard Baston, Fire Warden 829-3789

Nelson Smith, Deputy 846-3464

Clark Baston, Deputy 829-4566

Once again, thank you for supporting your fire and rescue volunteers.

Respectfully submitted,

RICHARD M. BASON, Fire Chief

GERALD TRUE, Asst. Chief of Rescue

187th ANNUAL REPORT OF TRUSTEES OF THE NORTH YARMOUTH SCHOOL FUND

1/1/92	Total Resources	
	Citibank 6 yr. CD matures 4/3/94	\$27,000.00
	Accumulated Interest	<u>4,505.44</u>
		\$31,505.44
10/21/92	Withdrawn	
	Norman Smith, services	25.00 30.00
	Postage	5.00
	Scholarships	<u>200.00</u>
	Leanna Morrison	200.00
	Elizabeth Hedgcock	200.00
	Alan Reed	200.00
	Linda Whittier	200.00
	Michelle Robinson	<u>200.00</u>
		(1,235.00)
	Interest not withdrawn (net gain)	1,791.84
	1992 Interest Total	\$3,026.84
12/31/92	Total Resources	
	Citibank CD	\$27,000.00
	Accumulated Interest	<u>6,297.28</u>
		\$33,297.28

Town Meeting of 1992 voted for trustees to pay 6 \$200 scholarships at the end of the fall term of college from the North Yarmouth School Fund, that no money be given for the support of schools in 1992. Only 6 applications were received. All were checked and found to be qualified prior to funds being sent.

Respectfully submitted,
NORMAN L. SMITH, Sec.

REPORT OF THE NORTH YARMOUTH HISTORICAL SOCIETY

The Society sponsored the reprinting of the "History of North Yarmouth," which was originally published on the occasion of the Town Tricentennial. The response has been very positive; copies are available from the Society or through the town office. Many townspeople have donated copies for the school and town libraries and we wish to thank them for their generosity.

Our monthly programs, usually held on the fourth Monday of the month from September to May, included a dramatization of the civil war hero Joshua Lawrence Chamberlain, a slide presentation of quilts and their history, a pot-luck supper with the Friends of the Royal River and our annual fall Cider Pressing Day.

The maintenance and restoration of the Old Town House continues to be an ongoing project. We are especially in need of some stone pillars to use as fence posts in front of the building. This would allow us to complete the row of posts currently in place.

The society welcomes donations of old photos, letters, diaries and artifacts for which we have secure, fire-proof storage. Most important of all, we welcome your attendance and support of the many activities offered by the North Yarmouth Historical Society.

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 or perpetual care service for existing lots.

We remind the public that the use of snowmobiles, motor bikes, ATV's and the riding of horses within the cemeteries is prohibited.

Respectfully submitted,
RICHARD BASTON, Clerk

**TOWN OF NORTH YARMOUTH
CEMETERY COMMISSION FINANCIAL REPORT**

Combined Perpetual Care Account

Fleet Bank Balance 12/31/91	6,726.59
Interest earned 1992	78.26
Perpetual Care Sales	650.00
Interest paid to Town	(95.26)
Transfer to Casco Bank CD	<u>(5,000.00)</u>
Balance 12/31/92	\$2,359.59

Casco Northern Bank

Perpetual Care CD Bal. 12/31/92	19,999.83
Interest earned 1992	1,394.76
Transfer from Fleet Bank	5,000.00
Interest adjustment at transfer	84.21
Interest paid to Town	<u>(1,394.76)</u>
Balance 12/31/92	\$25,084.04

Peoples Heritage Bank

Pine Grove Perpetual Care	
Balance 12/31/91	3,157.89
Interest earned 1992	229.99
Interest paid to Town	<u>(229.99)</u>
Balance 12/31/92	\$3,157.89

Peoples Heritage Bank	
Walnut Hill Perpetual Care	
Balance 12/31/91	15,200.00
Interest earned 1992	1,219.33
Interest paid to Town	<u>(1,219.33)</u>
Balance 12/31/92	\$15,200.00
Total Perpetual Care Invested	\$45,801.52
General Fund Account	
Walnut Hill Cemetery	
Balance 12/31/91	3,877.40
Lots Sales	250.00
Interest earned	177.86
Misc. Income (tractor)	<u>700.00</u>
Balance 12/31/92	\$5,005.26
General Fund Account	
Pine Grove Cemetery	
Balance 12/31/91	2,464.05
Lot Sales	75.00
Interest earned	<u>92.50</u>
Balance 12/31/92	\$2,631.56
Total Assets 12/31/92	\$53,434.33

REPORT OF THE CONSERVATION COMMISSION

During the past year the Conservation Commission has undertaken a variety of efforts to help protect our natural resources in North Yarmouth. Some of our projects included meeting with Portland Trails, the Friends of the Royal River and other area conservation groups.

We are currently working with Maine Audubon to establish a forest management plan for the Town Forest. As part of this effort we hope to develop guidelines to manage the Town Forest for the use and benefit of all residents of North Yarmouth.

The Commission normally meets the third Thursday of each month at 7:00 p.m. Townspeople interested in the Town Forest or any conservation issue are encouraged to attend our meetings.

Respectfully Submitted,
PETER INGRAHAM, Chairman
 North Yarmouth Conservation Commission

REPORT OF THE ANIMAL CONTROL OFFICER

The following calls were answered in 1992:

Stray Dog Calls	48
Stray Dogs to Westbrook	11
Stray Cats to Westbrook	10
Calls for Sheep Killed	6
Mutual Aid to Gray	1
Horses Running Loose	2

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 it provides you with extra protection of getting your dog back should it come free from its run. Many of you have already licensed your dog for 1993, and I appreciate your cooperation.

Respectfully Submitted,
WILLIAM HILTON, JR.
 Dog Officer

REPORT OF THE NORTH YARMOUTH RECYCLING COMMITTEE

During 1992 the North Yarmouth Recycling Committee strived to educate the new members of the committee and the community as a whole. Over the past year the committee has come to realize the importance of REDUCE and REUSE, as well as RECYCLE.

Some of our activities during 1992 include: a well attended composting demonstration, participation in several Fun Day activities, a magazine and book swap in the Town Office and a Christmas tree recycling program. We have also constructed a bulletin board with recycling information, which is located at the rear of the Municipal Building near the "silver bullet."

The North Yarmouth Recycling Committee meets on the first Thursday of each month in the Town Office and would welcome any interest or input from the community.

Respectfully submitted,
STACEY HOLDEN
SANDI BOYNTON
Co-Chairmen

MAINE SCHOOL ADMINISTRATIVE DISTRICT #51

Frank H. Harrison, Interim Superintendent

In my role as interim Superintendent, I have observed that the District is moving in a direction which encompasses fiscal responsibility without compromising effective and meaningful educational standards. There is a difficult balance to be met in addressing the high expectations of parents and instructional staff with the reality of economic constraints and considerations.

The District continues to experience enrollment increases. This is particularly true at the elementary level and is demonstrated by the placing of a portable classroom facility on the property of the North Yarmouth Memorial School. Additionally, as a result of the recent successful referendum activity associated with the building project at the Mabel I. Wilson School, many dedicated people are spending countless hours in an effort to ensure that the communities will have a facility they will be proud of at a cost that is as conservative as possible.

Through the efforts of the entire school community (parents, staff, volunteers, community and business members) many worthwhile educational initiatives have taken place. I can assure you that your caring contributions to the schools comprising MSAD #51 have made it a school system in which you can take great pride.

REPORT OF THE NORTH YARMOUTH PLANNING BOARD

Monthly meetings were held throughout 1992, with a varying degree of business at each. The following is a summary of the activities of the Planning Board:

- Prepared and approved language to allow in-law apartments after review by the appeals board.
- Met with the Comprehensive Plan Committee, drafted and approved language to establish a groundwater protection zone.
- Reviewed and approved the establishment or amendment of 6 subdivisions resulting in the approval of 15 building lots.
- Reviewed and approved 2 site plan applications.
- Held a workshop meeting with the Yarmouth Water District relative to their long-range plan for service to both Yarmouth and North Yarmouth.
- Began to review the Zoning Ordinance and other town ordinances in order to make them more compatible with the Comprehensive Plan.

Meetings are generally held on the 2nd Monday of each month, and are always open to the public.

I would like to thank all the members of the Planning Board for their support and participation over the past year.

Respectfully submitted.

PAUL TURINA, Chairman

North Yarmouth Planning Board

Committee Report

RESCUE UNIT FEE SYSTEM STUDY

This report is rendered to the Selectmen of the Town of North Yarmouth by the committee appointed to answer the question:

Should the Town of North Yarmouth initiate a system of fees for services rendered by the North Yarmouth Rescue Unit?

The question, having been raised by the Budget Committee, was investigated in several areas of concern. How to prepare and present bills? How much monies might be recovered? Where would any monies recovered be directed? How much impact would these monies have on our tax dollar? What might be the possible impact on our citizens for both those with and without insurance coverage? How would this affect the "volunteer spirit" of those involved with the Rescue Unit?

Advice was solicited from neighboring towns as to their respective programs and problems.

It was determined that in order to recover any insurance monies, training and time would be a major consideration. The relatively low volume of billable types of rescue calls do not indicate much return. It is noted that other units report a margin of 50% to 80% recovery rate on billing.

Based on 100 calls average per year, the committee estimated that approximately 80 require transport or are of a nature which might be billed through an insurance plan. If a mid range recovery of 65% of those billed were received, the total raised might be \$5,200 to \$8,000. This figure is hard to predict because Medicare pays a set amount while insurance plans vary.

Much concern was discussed as to the impact on users whom might not have insurance, might not be aware of their insurance benefit, or that might attempt to pay a bill out of pride at the risk of doing without some other necessities. It was also noted that some group plans are based on volume of claims rendered and thus might have some individual impact through increased rates.

The aspect of damaging the spirit of the members of the Rescue Unit was explored with mixed feelings. As this was not intended as a method to actually pay for the medical or professional levels of the service, it is hoped that in general, the members would not feel as though charges were intended to reflect a "paid image".

The final decision is to recommend to the Board of Selectmen that a system of fees not be initiated at this time. The Rescue Unit is working in a fine and professional manner. The relatively small amount of possible funds generated would have very little impact on our tax rate, thus would not be worth the energy or aggravation to implement.

Respectfully submitted,
JOEL FULLER, Chairman

Committee Members:

Gerald True	Joel Fuller
Rosalyn Baston	Donald Smith
Diane Atwood	James Moulton
Patricia Hamel	Kevin Balvin
Norman Magoon	Michael Babin

Senator Jeffrey H. Butland
 District 27
 State House Station 3
 Augusta, Maine 04333



THE MAINE SENATE
 116th Legislature

P.O. Box 431
 Cumberland, Maine 04021

ANNUAL REPORT

A Message from Senator Jeffrey H. Butland

Maine faces an estimated \$1 billion budget deficit for the next two-year budget beginning July, 1993. The time for State House business-as-usual is gone. That voter message was evident in this year's elections. Therefore, I will be joining my colleagues in looking at the state budget process anew.

Maine people are simply overtaxed. We are the fourth highest taxed state in the nation and the highest taxed New England state. I believe the Legislature's first goal in addressing the budget deficit is to create a streamlined, more efficient government.

As a member of the Joint Standing Committee on State and Local Government, I will play a key role in any governmental restructuring efforts. This committee also considers legislation in other areas including: ethics in government; the Legislature and the legislative process; boards and commissions; constitutional officers; constitutional amendments or resolutions, and state employees and officials.

I am encouraged with the caliber of state senators and representatives in the 116th Legislature. Cooperation seems to be the key word.

Let me take this opportunity to thank those of you who have already offered me your thoughts and concerns for Maine's future. I value your suggestions. I encourage everyone to get involved in the political process. We can never have too many good ideas.

My home phone is 829-5357. I can be reached in Augusta at 287-1505 or you can leave a message for me using the toll free line 1-800-423-6900.

Sincerely,

Jeffrey H. Butland
 State Senator



HOUSE OF REPRESENTATIVES

STATE HOUSE AUGUSTA 04333
289-1400

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

February 1993

To the Citizens of North Yarmouth:

Thank you for the opportunity to serve for another two years as your Representative in Augusta. I appreciate your confidence and intend to keep your suggestions and ideas in mind as I make decisions on your behalf.

The 116th Legislature has a difficult task in addressing the anticipated budget shortfall of 1.2 billion dollars over the next two years. As a member of the Appropriations and Financial Affairs Committee, I will continue to work to reduce state spending. Clearly, it is time that Maine Government learn to live within its means, just as you and I must do every day.

The decisions we make will not necessarily be popular, but we simply no longer have the option to spend more than our revenues. We must abandon the budgetary gimmicks and deal with the root problem of having state programs we can no longer afford.

We have a chance to move in a new direction and resolve the state fiscal crisis in a spirit of cooperation. Legislators must work together to design a government that is efficient and affordable.

Please feel free to contact me with your questions and concerns about the issues. You can reach me in Augusta at 800-423-2900 or at home, 846-5246. I look forward to hearing from you.

Sincerely,

A handwritten signature in cursive script that reads "Judith C. Foss".

Judith C. Foss
State Representative
District 40

District 40 North Yarmouth and part of Yarmouth

REPORT OF THE BUILDING INSPECTOR

Jan. - Dec. 1992

The following permits were issued for construction in the year 1992:

Drys Mills Realty, Inc.	Walnut Hill Hghts. Lot #21	New Home
Napolitano, Paul & Rose	32A Mill Road	Shed
Stiles, John L.	3 Hophornbeam Lane	Shed
Nelson, Holden & Susan	Royal River Hills Lot #7	New Home
Rackowski, Marlene	110 North Road	Bathroom Dormer
Young, Clifford & J. Gleason	North Road	New Home
Keller, Nancy Trustee	180 Walnut Hill Road	Apartment
Lindsay, Peter/K. Murphy	Mountfort Road	Addition
Wallingford, Bruce	Old County Road	New Home
Beckwith, Robert & Tamela	1 Old Stationhouse Road	New Home
Sullivan, Claudia	Route 115	Renovations
Knight, James & Lois	72 Gray Road	Barn
Anderson, Margaret	Memorial Highway	Greenhouse
Fournier, Stephen	47 North Road	Shed
Jordan, Stewart & Nancy	12 Conifer Lane	Addition
Gaudet, John E.	13 Cumberland Road	Shed
Russell, Evan	44 Walnut Hill Road	Foundation
Maddox, Richard	45 Gray Road	Barn
Smith, Norman & Sidney	123 Walnut Hill Road	Demolition
Nimblett, Bonnie	Route 9	New Home
Kingery, Raymong & Audrey	25 Walnut Hill Road	Renovation
Randall, Paul	Hallowell Road	Garage
Hedgcock Sethallen	149 New Gloucester Road	Garage
McAuliffe, Robert, Jr.	Christopher Lane	New Home
Hamilton, Shanon	55 Cumberland Road	Porch
Ruggles, Harry	5 Lufkin Road	Shed
Stetson, Cleveland	56 W. Pownal Road	Addition
Larrabee, Edward	15 Lufkin Road	Barn/Garage
Hanson, Jeff	23 W. Pownal Road	Garage
Sullivan, George	Route 115	Garage
White, Laurie	44 Gray Road	Pool
Knight, James P.	72 Gray Road	Demolish Barn
Duford, Armon C.	159 North Road	Storage Shed
Duford, Armon C.	159 North Road	Barn
Shad, William	Christopher Road	Garage
Rusengren, Bernard & Pat	Baston Road	New Home
Woodworth, Gary	79 Sligo Road	Inlaw Apartment
Purey, John	43 New Glouster Road	Garage
Smith, Daniel & Joanne	123 North Road	Addition

Beote, Joseph	202 North Road	Close In Porch
Nanovic, Robert	Verrier Road	Sun Room Add.
Dunn, Richard	102A North Road	Deck
Campbell, Ken & Jayne	6 The Lane	Family Room
Lanphear, Lisa H.	64 Cumberland Road	Entrance
Sawyer, Ronald & Theresa	Town Farm Road	New Home
Campbell, Kenneth	The Lane	Dormer
Coleman, Anne	40 Sligo Road Ext.	
Richards, Carol F.	33 Sligo Road Ext.	New Home
Westra, Steve & Beth	4 New Gloucester Road	Wood Shed
Merrill, Lincoln & Kim	20 North Road	Deck
Maranda, Jackson & Marland	Whitney Farms Road	New Home
Sanford, Albert N.	243 Greely Road	Replace Deck
S.A.D. #51	Route 9	Portable Class Room
Caron, Russell R.	27 Walnut Hill Road	Finish Basement
Germond, David J.	Ledge Road	New Home
Woodcock, John & Mary	91 Mill Road	Addition
Dennison, Roscoe III	90 New Gloucester Road	Mud Room
Grant, Steve & Victoria	38 Royal Road	Garage & Breezeway
Fryer, Greg & Joanne	50 New Gloucester Road	Entry Way
Coffin, Philip	Route 9	Demolish Garage
Soucie, Wallace	114 New Gloucester Road	Shed
Hamlin, Ronald	468 New Gloucester Road	Addition
Babino, Jeff & R.	Route 9	House
Kennie, James & L.	3 Meadow Creek Lane	Addition
Milliken, Peter	Sligo Road	Addition
Logan, Steve	1 Delwin Drive	Shed
Shute, John	93 Sligo Road	Deck
Pallozzi, M. & J.	Christopher Road Lot #25	House
Higgins, H. & B.	Farms Edge Road	House
Coffin, Philip	Hallowell Road	Addition
Hayes, Bil	57 Cumberland Rod	Garage
Whiting, Martha	5 North Yarmouth Woods	Deck
Goulette, E.E.	90 Walnut Will Road	Garage & Addition
Greely, Thomas	12 Lufkin Road	Deck
Stockholm, Ben	Cumberland Road	Garage
Laughlin, Gary	109 New Gloucester Road	Demolish M. Home
Dennett, Robert M.	97 Moounfort Road	Garage
Yaranton, Margaret	Royal Road	New Home
Hamilton, Arnold	Prince Well Road	Shed
Hopkinson, Janis & R.	184 North Road	Pool Shed
Al-Alwi, Monsour	Conifer Lane	Foundation
Bouton, Marguerite	5 Cumberland Road	Renovation

McAuliffe, Robert, Jr.
 Lefebvre, Charles
 Sowles, John
 Brown, Ed & Karen
 Gillespie Farms
 Stiles, Robin
 Hopkinson, Janis & R.
 Arsenault, Joe & Kim
 Sama, Ralph
 Dunphy, Roy
 Napolitano, John
 Spicer, David
 Fortune, Richard III
 Grant, Steve & Vicki
 White, Katherine
 Blais, Peter
 Baston, Clark
 McAuliffe, R., Jr.
 Cave, D.B.
 Fuller, Joel C.
 Tuemmler, Dave & J.
 Smith, Mark
 Rosengren, A.B.
 Whiting, Geary
 Hovermale, Ken

Christopher Road
 Greely Road
 1A Walnut Hill Road
 100 North Road
 99 Memorial Highway
 2 Hophornbeem Lane
 184 North Road
 74 Mountfort Road
 Delwin Drive
 241 Greely Road
 19 Walnut Hill Road
 Farms Edge Road
 Henry Road Ext. Lot A
 38 Royal Road
 Deer Brook Farm
 7 Christopher Road
 65 Sweetser Road
 Milliken Road
 329 Greely Road
 6 Smithwood Drive
 57 Mountfort Road
 100 Gray Road
 9 Baston Road
 Mill Road
 29 Mountfort Road

New Home
 Deck
 Garage
 Barn Addition
 Farm Housing
 Garage
 Enclosure
 Garage
 New Home
 Deck
 Breezeway
 New Home
 New Home
 Garage & Breezeway
 Garage
 Finish Basement
 Pole Barn
 New Home
 Renovation
 Addition
 Barn
 Shed
 Shed
 Shed
 Renovation

Estimated cost of new construction \$3,517,450
 *(not all permits listed proposed cost)

Subsurface Wastewater Disposal Permits	31
Interior Plumbing Permits	39
Electrical Permits issued	58

Respectfully submitted,
STANFORD BROWN, Building Inspector

1990 PERSONAL PROPERTY TAX DUE 12/31/92

Hamilton Avnet Computers	748.44
Keene Recovery Systems	41.58
Northeast Leasing	231.84
Prime Financial	237.60
Total Computer Services	<u>118.80</u>
	1,360.26

1991 REAL ESTATE TAX DUE 12/31/92

Napolitano, John & Linda	1,668.26
Robinson, Kevin	<u>1,967.94</u>
	3,636.20

**1991 TAX LIENS (1990 TAX)
(Matures 4-18-93)**

Dexter, William R.	<u>5,696.87</u>
	5,696.87

**1992 TAX LIENS (1991 TAX)
(Matures 11/94)**

Adams, W. Allen III	2,474.02
Anderson, George W. Sr.	339.30
Anderson, Robert	925.53
Audette, Ronald & Elizabeth	1,466.14
Ayers, David & Jane	1,985.43
Barter, Ralph & Francina	52.20
Blackstone, Catherine	343.06
Brown, Karen	1,618.28
Clukey, James	487.55
Davis, Robert & Ellen	192.62
Davis, Robert & Ellen	79.24
Dexter, Thomas & William	523.31
Dexter, William	5,657.78
Fecteau, Jack & Rosemary	2,391.79
Ford-Stanhope	281.88
Ford-Stanhope	281.88
Ford-Stanhope	281.88
Ford-Stanhope	281.88
Ford-Stanhope	

Frank, Sheila	1,825.09
Frank, Melvin A., Jr.	1,624.96
Magee, Maureen	1,241.24
Gallant, Robert	76.10
Gleason, John	2,990.22
Hall, James B. II	1,525.26
Hayward, Dean Sr.	1,458.65
Hight, Donald	857.76
Kennison, Paul & Patricia	2,472.19
Lausier, Conrad & Marie	429.72
MacDonald, Eleanor	934.28
McKown, Brenda	302.73
North, Dana	1,587.06
Oliver, Brian	1,746.98
Priest, William & Aline	1,819.74
Queen, Robert	1,350.05
Rickett, Wilbur	1,543.16
Russell, Mark & Tammy	194.12
Sprague, Daphne	572.49
Verrier, Suzanne	3,445.04
Whitney, Sally	1,575.71
Young, Janice	<u>1,526.41</u>
	52,152.69

1992 PROPERTY TAXES DUE 12/31/92

Adams, W. Allen & Cynthia	2,521.41
Allen, Randall & Brubach, Patricia	1,628.88
Anderson, Margaret	3,223.36
Anderson, Margaret	21.49
Anderson, Margaret	90.44
Anderson, Margaret	308.56
Anderson, Margaret	14.36
Anderson, Margaret	34.58
Anderson, Margaret	31.92
Anderson, Robert Jr.	943.26
Anderson Landscaping	170.31
Anderson, George W. Sr.	345.80
Atlantic Options	434.11
Audette, Ronald & Elizabeth	2,823.38
Audette, Ronald & Elizabeth	305.90
Audette, R.C. & Sons	518.70
Ayers, David & Jane	<u>2,023.46</u>

Barrows, Ann	732.56	(bal)
Barter, Ralph & Francina	53.20	
Beggs, Joseph & Julie	1,617.01	*
Benn, Christina	1,752.06	
Bexon, Samuel & Anna	102.14	
Bexon, Samuel & Anna	36.18	
Black, George & Carol	246.59	(bal)
Blackstone, Catherine	1,348.41	
Bradley, Beatrice	991.17	(bal)
Brazier, William & Roberta	460.73	(bal)
Brown, Karen	1,649.28	
Buchholz, Henry & Patricia	4,094.43	
Burton Construction	292.27	P *
Campbell, Andrea & David	606.75	(bal)
Carpenter, John	2,523.97	
Clukey, James	966.72	
Codere, Roger	1,695.56	
Coffin, Raymond	709.01	(bal)
Davis, Robert & Ellen	33.36	
Davis, Robert & Ellen	4,081.21	
Davis, Robert & Ellen	196.31	
Davis, Robert & Ellen	80.76	
Davis, Ronald	900.01	
Dence, Brad & Christine	1,217.51	
Dexter, Wm. & Thos.	533.33	
Dexter, William	5,763.26	
Dexter & Sons	6.65	P
Dow, Maureen & Neal	32.73	(bal)
Dubois, Raymond & Suzanne	2,564.93	
Duford, Armond & Rose	1,121.54	
Dunn, Steven & Doreen	1,830.80	
Earthworks/Matteson	445.55	P
Emery, Daniel & Lauren	106.40	
Fecteau, Jack & Rosemary	2,437.61	
Finch, Virginia & Charles	1,008.65	
Finely Restored-Marc Carlson	1,069.00	
Ford-Stanhope	287.28	
Ford-Stanhope	287.28	
Ford-Stanhope	287.28	
Ford-Stanhope	294.20	
Ford-Stanhope	291.00	
Frank, Sheila	1,860.06	
Frank, Melvin A. Jr.	1,656.09	

Gallant, Elizabeth	47.88	
Gallant, Robert A.	266.00	
Gardner, John	2,908.76	
Gillespie Farms, Inc.	95.76	
Gillespie Farms, Inc.	186.20	
Gillespie Farms, Inc.	5,561.20	
Gleason, John	3,047.51	
Golden Shears	1.99	
Green, Christopher & Cynthia	2,453.80	
Grosso, Vincent & Joy	31.83	(bal)
Hall, James B. II	1,554.48	
Halleman, Charles & Linda	10.64	
Hanson, Jeff	992.61	
Haskell, Barbara	196.84	*
Haskell, Rhodes	1,396.28	
Hayes, Maurice	58.52	
Hayward, Dean	1,486.59	
Higgins, H. Craig	277.54	
Hight, Donald & Marilyn	1,371.63	
Hilton, William Jr.	1,335.83	
Hoyt, Gary & Barbour, Laurence	1,365.17	
Ingraham, Richard	4,759.38	
Jewett, Frederick	1,903.95	
Keen, Sheila	103.74	
Keith, Ronald	369.42	(bal) *
Kelly, Arlene	1,644.20	
Kennedy, John	628.86	(bal) *
Kennison, Paul & Patricia	2,519.55	
Kingery, Audrey & Raymond	1,584.36	
Kinne, Jack & Carolyn	998.19	
Kinney, Fred	62.94	
Lagasse, Theona	586.54	(bal)
Landry, Arthur	1,912.99	
Lausier, Conrad & Marie	1,457.09	
Lowell, Robert & Marjorie	902.43	
MacDonald, Eleanor	952.17	
Magee, Maureen	1,774.60	
McKown, Brenda	1,327.69	
McMurtrie, John A.C.	353.78	
Midura, Robert & Prudence	35.11	
Morrison, Audrey & Ralph	1,313.91	
Nason, Basil	1,411.98	
Nielsen, Lief & Jayne	1,648.72	

North, Dana	1,770.33	
Northeast Leasing	99.75	
O'Brien, C. David (conservator)	3,289.04	
Oliver, Brian	1,780.44	
Overlock, Ellen	838.17	
Packard, Michael & Latetia	1,196.39	
Packard, Robert & Sally	117.04	
PDK, Inc.	870.83	
Pelletier, Robert & Susan	1,759.03	
Perkins, Helen	817.36	
Poirer, Joyce & Thomas, Dirk	17.13	(bal)
Priest, William & Aline	1,854.61	
United Properties, Inc.	4,461.75	
Queen, James	485.93	(bal)
Queen, Robert	1,375.91	
R & P Enterprises	63.84	
Ricker, Gary	1,786.40	
Rickett, Wilbur	1,572.72	
Robinson, Kevin	2,005.64	
Robinson, Est. of Maynard	307.95	
Robinson, Est. of Maynard	1,359.34	
Russell, Mark & Tammy	1,537.35	
Scott Dugas Trucking	307.50	
Sept-vac Pumping, Inc.	339.44	
Sewell, Philip R.	297.65	
Sewell, Philip R.	289.14	
Sharp, Jonathan & Mary	2,005.37	
Shorey, Jeff & Susan	15.96	
Shorey, Jeff & Susan	122.36	
Sprague, Daphne	2,270.74	
Sprague, Daphne	133.00	
Stoddard, Janet	2,049.90	
Stowell, Christine	1,375.51	
Strom, Michael & Lorry	1,606.58	
Surface Cleaning Experts	18.62	
Swanson, Albert & Ruth	1,861.60	
Swanson, Albert & Ruth	47.88	
Swanson, Albert & Ruth	58.52	
Sylvester, Richard & Jeanette	2,148.17	
Taplin, Kenneth & Catherine	63.84	
Taplin, Kenneth & Catherine	1,606.11	
Taylor, Stephen	212.80	
True, Gerald	806.86	*

Annual Report

True, Paul & Sharon	1,701.12	*
Verrier, Suzanne	3,511.04	
Walker, Steven & Shirley	1,500.16	
Whitney (Barber), Sally	1,605.90	
Wiles, Margaret	1,874.08	*
Wilson, Gary W.	553.28	
Winkler, Donald	2,300.84	*
York, Ace	39.58	(bal) †
Young, Janice	<u>1,555.65</u>	

178,355.52

TOWN OF NORTH YARMOUTH
NORTH YARMOUTH, MAINE

FINANCIAL REPORT
YEAR ENDED
DECEMBER 31, 1992

TOWN OF NORTH YARMOUTH, MAINE
DECEMBER 31, 1992

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BERRY, FOWLES & Co.

CERTIFIED PUBLIC ACCOUNTANTS

6 FUNDY CIRCLE

FALMOUTH, MAINE 04105

DONALD E. TALBOT, CPA
GEORGE R. HOWARD, CPA
MICHAEL C. ROYER, CPA
PETER E. DUNN, JR., CPA
ROBERT R. THERIAULT, CPA, CFP
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(207) 781-3578

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, 1992 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, 1992 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, Fowler & Co.

February 10, 1993

TOWN OF NORTH YARMOUTH, MAINE
 ALL FUND TYPES AND ACCOUNT GROUPS
 COMBINED BALANCE SHEET
 DECEMBER 31, 1992
 (With Comparative Totals for 1991)

Exhibit A-1

	<u>Governmental Fund Types</u>			<u>Fiduciary Fund Type</u>	<u>Account Group</u>	<u>Totals</u>	
	<u>General</u>	<u>Special Revenue Funds</u>	<u>Capital Projects</u>	<u>Trust</u>	<u>General Long-Term Debt</u>	<u>(Memorandum Only) 1992</u>	<u>1991</u>
ASSETS:							
Cash and Investments	\$272,584.	\$15,213.	\$181,211.	\$53,438.	--	\$ 522,446.	\$ 512,766.
Receivables:							
Taxes	187,854.	--	--	--	--	187,854.	156,858.
Liens	58,010.	--	--	--	--	58,010.	44,594.
Accounts	1,595.	--	--	--	--	1,595.	74,392.
Due from Other Funds	10,372.	9,455.	--	--	--	19,827.	39,237.
Amount to be Provided for Retirement of General Long-Term Debt	--	--	--	--	\$275,500.	275,500.	366,000.
TOTAL ASSETS	<u>\$530,415.</u>	<u>\$24,668.</u>	<u>\$181,211.</u>	<u>\$53,438.</u>	<u>\$275,500.</u>	<u>\$1,065,232.</u>	<u>\$1,193,847.</u>
LIABILITIES AND FUND EQUITY:							
Liabilities:							
Accounts Payable	\$ 4,687.	\$ 213.	--	--	--	\$ 4,900.	\$ 99,744.
Deferred Revenues	119,436.	--	--	--	--	119,436.	102,826.
Due to Other Funds	9,455.	--	\$ 8,550.	\$ 1,822.	--	19,827.	39,237.
General Obligation Bonds and Notes Payable	--	--	--	--	\$275,500.	275,500.	366,000.
	<u>\$133,578.</u>	<u>\$ 213.</u>	<u>\$ 8,550.</u>	<u>\$ 1,822.</u>	<u>\$275,500.</u>	<u>\$ 419,663.</u>	<u>\$ 607,807.</u>
Fund Equity:							
Fund Balances:							
Reserved	\$114,157.	--	--	--	--	\$ 114,157.	\$ 112,658.
Unreserved:							
Designated	82,206.	--	--	--	--	82,206.	70,832.
Undesignated	200,474.	\$24,455.	\$172,661.	\$51,616.	--	449,206.	402,550.
	<u>\$396,837.</u>	<u>\$24,455.</u>	<u>\$172,661.</u>	<u>\$51,616.</u>	<u>--</u>	<u>\$ 645,569.</u>	<u>\$ 586,040.</u>
TOTAL LIABILITIES AND FUND EQUITY	<u>\$530,415.</u>	<u>\$24,668.</u>	<u>\$181,211.</u>	<u>\$53,438.</u>	<u>\$275,500.</u>	<u>\$1,065,232.</u>	<u>\$1,193,847.</u>

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, 1992
(With Comparative Totals for 1991)

Exhibit A-2

	Governmental Fund Types			Fiduciary Fund Type	Totals	
	General	Special Revenue Funds	Capital Projects	Trust	(Memorandum Only)	
					1992	1991
REVENUES:						
Taxes	\$2,020,029.	--	--	--	\$2,020,029.	\$1,923,867.
Intergovernmental	84,082.	--	\$ 17,152.	--	101,234.	164,888.
Miscellaneous	18,883.	\$ 15,213.	5,956.	\$ 4,251.	44,303.	64,051.
	<u>\$2,122,994.</u>	<u>\$ 15,213.</u>	<u>\$ 23,108.</u>	<u>\$ 4,251.</u>	<u>\$2,165,566.</u>	<u>\$2,152,806.</u>
EXPENDITURES:						
General Government	\$ 67,395.	--	--	--	\$ 67,395.	\$ 60,934.
Public Safety and Services	63,711.	--	--	\$ 2,817.	66,528.	65,369.
Public Works and Sanitation	278,559.	\$ 20,088.	--	--	306,647.	376,493.
Fixed Expenses and Operations	184,469.	213.	--	--	184,682.	222,133.
Town Organizations and Committees	43,016.	--	--	--	43,016.	41,563.
Education	1,303,300.	--	--	--	1,303,300.	1,178,611.
Debt Service	94,138.	--	--	--	94,138.	81,120.
Capital Investment	20,000.	--	\$ 33,204.	--	53,204.	96,075.
	<u>\$2,054,588.</u>	<u>\$ 28,301.</u>	<u>\$ 33,204.</u>	<u>\$ 2,817.</u>	<u>\$2,118,910.</u>	<u>\$2,122,298.</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	\$ 68,406.	\$(13,088.)	\$(10,096.)	\$ 1,434.	\$ 46,656.	\$ 30,508.
OTHER FINANCING SOURCES (USES):						
Operating Transfers In (Out)	(4,100.)	--	4,000.	100.	--	--
EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	\$ 64,306.	\$(13,088.)	\$(6,096.)	\$ 1,534.	\$ 46,656.	\$ 30,508.
UNRESERVED UNDESIGNATED FUND BALANCE - AT BEGINNING 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>
UNRESERVED UNDESIGNATED FUND BALANCE - AT END OF YEAR	<u>\$ 200,474.</u>	<u>\$ 24,455.</u>	<u>\$172,661.</u>	<u>\$51,616.</u>	<u>\$ 449,206.</u>	<u>\$ 402,550.</u>

The Accompanying Notes are an Integral Part of these Statements.

Exhibit B-1

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

	<u>1992</u>	<u>1991</u>
ASSETS:		
Cash	\$272,584.	\$275,583.
Receivables:		
Taxes - Current and Prior Years	187,854.	156,858.
Tax Liens	58,010.	44,594.
Accounts	1,595.	5,956.
Due from Other Funds	<u>10,372.</u>	<u>39,237.</u>
TOTAL ASSETS	<u>\$530,415.</u>	<u>\$522,228.</u>
 LIABILITIES AND FUND BALANCES:		
Liabilities:		
Accounts Payable	\$ 4,687.	\$ 99,744.
Deferred Revenues - Property Taxes	119,436.	102,826.
Due to Other Fund	9,455.	--
	<u>\$133,578.</u>	<u>\$202,570.</u>
Fund Balances:		
Reserved for Specific Purposes	\$114,157.	\$112,658.
Unreserved:		
Designated	82,206.	70,832.
Undesignated	<u>200,474.</u>	<u>136,168.</u>
	<u>\$396,837.</u>	<u>\$319,658.</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$530,415.</u>	<u>\$522,228.</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, 1992

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
REVENUES:			
Taxes:			
Property	\$1,834,966.	\$1,814,874.	\$(20,092.)
Excise	<u>85,000.</u>	<u>205,155.</u>	<u>120,155.</u>
	<u>\$1,919,966.</u>	<u>\$2,020,029.</u>	<u>\$100,063.</u>
Intergovernmental:			
State Revenue Sharing	\$ 33,000.	\$ 80,242.	\$ 47,242.
Education	--	3,300.	3,300.
Veterans Exemption	--	<u>540.</u>	<u>540.</u>
	<u>\$ 33,000.</u>	<u>\$ 84,082.</u>	<u>\$ 51,082.</u>
Miscellaneous:			
Interest - Net	--	\$ 9,922.	\$ 9,922.
Cable	--	3,854.	3,854.
Other	--	1,107.	1,107.
Reserves	<u>\$ 4,000.</u>	<u>4,000.</u>	<u>--</u>
	<u>\$ 4,000.</u>	<u>\$ 18,883.</u>	<u>\$ 14,883.</u>
TOTAL REVENUES (Note 3)	<u>\$1,956,966.</u>	<u>\$2,122,994.</u>	<u>\$166,028.</u>
EXPENDITURES:			
General Government	\$ 67,250.	\$ 67,395.	\$ (145.)
Public Safety and Services	63,451.	63,711.	(260.)
Public Works and Sanitation	278,559.	278,559.	--
Fixed Expenses and Operations	216,996.	184,469.	32,527.
Town Organizations and Committees	44,173.	43,016.	1,157.
Education	1,303,300.	1,303,300.	--
Debt Service	94,137.	94,138.	(1.)
Capital Investment	<u>20,000.</u>	<u>20,000.</u>	<u>--</u>
TOTAL EXPENDITURES	<u>\$2,087,866.</u>	<u>\$2,054,588.</u>	<u>\$ 33,278.</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>\$ (130,900.)</u>	<u>\$ 68,406.</u>	<u>\$199,306.</u>
OTHER FINANCING SOURCES (USES):			
Operating Transfers In (Out):			
Trust Funds	\$ (100.)	\$ (100.)	--
Capital Projects	<u>(4,000.)</u>	<u>(4,000.)</u>	<u>--</u>
	<u>\$ (4,100.)</u>	<u>\$ (4,100.)</u>	<u>--</u>
EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDI- TURES AND OTHER USES	<u>\$ (135,000.)</u>	<u>\$ 64,306.</u>	<u>\$199,306.</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, 1992

	<u>Unreserved</u>		
	Designated for Subsequent Years' Expenditures	Undesignated	Total
FUND BALANCE - JANUARY 1, 1992	\$70,832.	\$136,168.	\$207,000.
EXCESS OF ACTUAL REVENUES AND OTHER SOURCES OVER (UNDER) ACTUAL EXPENDITURES AND OTHER USES (Exhibit B-2)	<u>11,374.</u>	<u>64,306.</u>	<u>75,680.</u>
FUND BALANCE - DECEMBER 31, 1992	<u>\$82,206.</u>	<u>\$200,474.</u>	<u>\$282,680.</u>

The Accompanying Notes are an Integral Part of these Statements.

Exhibit C-1

TOWN OF NORTH YARMOUTH, MAINE
SPECIAL REVENUE FUNDS
COMBINING BALANCE SHEET
DECEMBER 31, 1992

	<u>Hurricane Disaster Relief</u>	<u>Quality Homes Paving</u>	<u>Total</u>
ASSETS:			
Cash	--	\$15,213.	\$15,213.
Due from General Fund	<u>\$9,455.</u>	<u>--</u>	<u>9,455.</u>
TOTAL ASSETS	<u><u>\$9,455.</u></u>	<u><u>\$15,213.</u></u>	<u><u>\$24,668.</u></u>
 LIABILITIES AND FUND BALANCE:			
Liabilities:			
Accounts Payable	--	\$ 213.	\$ 213.
Fund Balance	<u>\$9,455.</u>	<u>15,000.</u>	<u>24,455.</u>
TOTAL LIABILITIES AND FUND BALANCE	<u><u>\$9,455.</u></u>	<u><u>\$15,213.</u></u>	<u><u>\$24,668.</u></u>

The Accompanying Notes are an Integral Part of these Statements.

Exhibit C-2

TOWN OF NORTH YARMOUTH, MAINE
SPECIAL REVENUE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
YEAR ENDED DECEMBER 31, 1992

	<u>Hurricane Disaster Relief</u>	<u>Quality Homes Paving</u>	<u>Total</u>
REVENUES	--	\$15,213.	\$ 15,213.
EXPENDITURES:			
Designated Purpose	<u>\$ 28,088.</u>	<u>213.</u>	<u>28,301.</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	\$(28,088.)	\$15,000.	\$(13,088.)
FUND BALANCE - JANUARY 1, 1992	<u>37,543.</u>	<u>--</u>	<u>37,543.</u>
FUND BALANCE - DECEMBER 31, 1992	<u>\$ 9,455.</u>	<u>\$15,000.</u>	<u>\$ 24,455.</u>

The Accompanying Notes are an Integral Part of these Statements.

Exhibit D-1

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

	<u>1992</u>	<u>1991</u>
ASSETS:		
Cash and Investments	<u>\$181,211.</u>	<u>\$185,757.</u>
 LIABILITIES AND FUND BALANCE:		
Liabilities:		
Due to General Fund	\$ 8,550.	\$ 7,000.
Fund Balance	<u>172,661.</u>	<u>178,757.</u>
TOTAL LIABILITIES AND FUND BALANCE	<u>\$181,211.</u>	<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
YEARS ENDED DECEMBER 31,

	<u>Town Designated Projects</u>	
	1992	1991
REVENUES:		
Intergovernmental	\$ 17,152.	--
Interest	5,956.	\$ 9,532.
Other	<u> --</u>	<u>8,413.</u>
TOTAL REVENUES	\$ 23,108.	\$ 17,945.
EXPENDITURES	<u>33,204.</u>	<u>51,075.</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	\$(10,096.)	\$(33,130.)
OTHER FINANCING SOURCES (USES):		
Operating Transfers In (Out)	<u>4,000.</u>	<u>30,000.</u>
EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	\$ (6,096.)	\$ (3,130.)
FUND BALANCE - JANUARY 1, 1991	<u>178,757.</u>	<u>181,887.</u>
FUND BALANCE - DECEMBER 31, 1992	<u>\$172,661.</u>	<u>\$178,757.</u>

The Accompanying Notes are an Integral Part of these Statements.

Exhibit E-1

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

	<u>Cemetery Trust Funds</u>	
	<u>1992</u>	<u>1991</u>
ASSETS:		
Cash - Savings	<u>\$53,438.</u>	<u>\$51,426.</u>
LIABILITIES AND FUND BALANCE:		
Liabilities:		
Due to General Fund	\$ 1,822.	\$ 1,344.
Fund Balance	<u>51,616.</u>	<u>50,082.</u>
TOTAL LIABILITIES AND FUND BALANCE	<u>\$53,438.</u>	<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
YEARS ENDED DECEMBER 31,

	<u>Cemetery Trust Funds</u>	
	<u>1992</u>	<u>1991</u>
REVENUES:		
Interest	\$ 3,276.	\$ 3,627.
Sale of Lots and Perpetual Care	<u>975.</u>	<u>1,600.</u>
	\$ 4,251.	\$ 5,227.
EXPENDITURES:		
Care and Maintenance of Cemeteries	<u>2,817.</u>	<u>8,835.</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	\$ 1,434.	\$(3,608.)
OTHER FINANCING SOURCES (USES):		
Operating Transfers:		
General Fund	<u>100.</u>	<u>100.</u>
EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	\$ 1,534.	\$(3,508.)
FUND BALANCE - JANUARY 1, 1992	<u>50,082.</u>	<u>53,590.</u>
FUND BALANCE - DECEMBER 31, 1992	<u>\$51,616.</u>	<u>\$50,082.</u>

The Accompanying Notes are an Integral Part of these Statements.

Exhibit F-1

TOWN OF NORTH YARMOUTH, MAINE
GENERAL LONG-TERM DEBT GROUP OF ACCOUNTS
COMBINING STATEMENT OF CHANGES IN GENERAL LONG-TERM DEBT
YEAR ENDED DECEMBER 31, 1992

<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>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.	\$151,500.	\$101,000.	--	\$50,500.	\$ 50,500.
1990 General Obligation	7.55%	8-01-91 to 8-01-94 8-01-95	40,000. 145,000.	305,000.	305,000.	40,000.	65,000.	--	40,000.	225,000.
							<u>\$366,000.</u>	--	<u>\$90,500.</u>	<u>\$275,500.</u>
							*****	**	*****	*****

The Accompanying Notes are an Integral Part of these Statements.

TOWN OF NORTH YARMOUTH, MAINE
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 1992

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, 1992

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, 1992

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, 1992

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.

A budget is adopted and 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, 1992

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, 1992

NOTE 2 - DEPOSITS AND INVESTMENTS (Continued):

Deposits (Continued):

At December 31, 1992, cash and cash equivalents consisted of the following:

	Carrying Amount	Bank Balance	Category		
			1	2	3
Cash, Checking and Savings	\$225,871.	\$219,358.	\$153,619.	--	\$ 65,738.
Certificates of Deposit	<u>216,575.</u>	<u>216,575.</u>	<u>111,275.</u>	<u>--</u>	<u>105,301.</u>
	<u>\$442,446.</u>	<u>\$435,933.</u>	<u>\$264,894.</u>	<u>--</u>	<u>\$171,039.</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, 1992 investments consisted of the following:

	Market Value	Bank Balance	Category		
			1	2	3
Repurchase Agreements	<u>\$80,000.</u>	<u>\$80,000.</u>	<u>--</u>	<u>\$80,000.</u>	<u>--</u>

TOWN OF NORTH YARMOUTH, MAINE
NOTES TO FINANCIAL STATEMENTS (Continued)
DECEMBER 31, 1992

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, 1992, upon which the levy for the year ended December 31, 1992 was based, was \$137,967,414. Schedule 2 summarizes the 1992 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 \$13,767. for the year ended December 31, 1992.

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 \$(20,092.) represents the change in deferred tax revenues of \$(22,106.), and supplemental taxes of \$2,014.

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, 1992

NOTE 4 - LONG-TERM DEBT:

The following is a summary of long-term debt transactions of the Town for the year ended December 31, 1992:

	<u>General Long-Term Debt</u>
Long-Term Debt Payable at December 31, 1991	\$366,000.
Principal Additions	--
	<u>\$366,000.</u>
Debt Retired	<u>90,500.</u>
Long-Term Debt Payable at December 31, 1992	<u><u>\$275,500.</u></u>

The annual requirements to amortize debts outstanding as of December 31, 1992 are as follows:

	<u>Principal</u>	<u>Interest</u>	<u>Total Debt Service</u>
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>\$275,500.</u></u>	<u><u>\$43,607.</u></u>	<u><u>\$319,107.</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, 1992 of \$275,500. was approximately \$20,777,000. below the Town's statutory debt limit.

TOWN OF NORTH YARMOUTH, MAINE
NOTES TO FINANCIAL STATEMENTS (Continued)
DECEMBER 31, 1992

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, 1992 is: .85% (\$261,375.) of Cumberland County's outstanding debt of \$30,750,000., and 22.93% (\$300,383.) of Maine School Administrative District No. 51's outstanding debt of \$1,310,000. In addition, the Town is contracted to pay subsidy to Maine School Administrative District No. 51 to June 30, 1993 totalling \$665,705.

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, 1992 (the most recent data available), outstanding municipal solid waste bonds of RWS totalled \$88,270,000., of which the Town of North Yarmouth's share, based on estimated tonnage to be delivered, amounts to \$1,023,932. (1.16%).

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, 1992 (the most recent data available), outstanding material recycling facility bonds of RWS totalled \$13,651,000., of which the Town of North Yarmouth's share, based on estimated tonnage to be delivered, amounts to \$124,224. (.91%).

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.

TOWN OF NORTH YARMOUTH, MAINE
 NOTES TO FINANCIAL STATEMENTS (Continued)
 DECEMBER 31, 1992

NOTE 8 - INTERFUND RECEIVABLES AND PAYABLES:

Individual interfund receivables and payables at December 31, 1992 were as follows:

<u>Fund</u>	<u>Interfund Receivables</u>	<u>Interfund Payables</u>
General	\$10,372.	\$ 9,455.
Special Revenue	9,455.	--
Capital Projects	--	8,550.
Trust	--	1,822.
	<u>\$19,827.</u>	<u>\$19,827.</u>

NOTE 9 - 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 order to 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>\$82,206.</u>
-----------------------------	------------------

NOTE 10 - 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 1992, the Town's contribution to ICMA was approximately \$5,860.

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, 1992.

TOWN OF NORTH YARMOUTH, MAINE
 COMBINING STATEMENT OF GENERAL FUND RESERVES
 YEAR ENDED DECEMBER 31, 1992

	<u>Capital Improvement</u>	<u>Tricentennial Fund</u>	<u>Highway Reserve</u>	<u>Total</u>
APPROPRIATIONS	--	--	\$20,000.	\$ 20,000.
REVENUES:				
Interest	\$ 1,855.	\$ 330.	3,314.	5,499.
	<u>\$ 1,855.</u>	<u>\$ 330.</u>	<u>\$23,314.</u>	<u>\$ 25,499.</u>
EXPENDITURES	<u>4,000.</u>	<u>--</u>	<u>20,000.</u>	<u>24,000.</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	\$(2,145.)	\$ 330.	\$ 3,314.	\$ 1,499.
BALANCE - JANUARY 1, 1992	<u>39,547.</u>	<u>8,526.</u>	<u>64,585.</u>	<u>112,658.</u>
BALANCE - DECEMBER 31, 1992	<u>\$37,402.</u> =====	<u>\$8,856.</u> =====	<u>\$67,899.</u> =====	<u>\$114,157.</u> =====

SEBASTIAN FORBES & CO. - YARMOUTH MAINE

Town of North Yarmouth

Schedule 2

TOWN OF NORTH YARMOUTH, MAINE
VALUATION, ASSESSMENT AND COLLECTION OF TAXES
YEAR ENDED DECEMBER 31, 1992

VALUATION AND ASSESSMENT

Real Property	\$137,227,217.
Personal Property	<u>740,197.</u>
TOTAL VALUATION	\$137,967,414.
 Tax Rate per Thousand	 <u>13.30</u>
 TAX COMMITMENT	 <u><u>\$ 1,834,966.</u></u>

APPROPRIATIONS

Municipal Functions	\$ 702,420.
Maine School Administrative District No. 51	1,303,302.
County Tax	68,477.
Overlay	<u>13,767.</u>
	\$ 2,087,966.
Less: Estimated Revenues	<u>253,000.</u>
 TAX COMMITMENT	 <u><u>\$ 1,834,966.</u></u>

TAXES 1992

Original Commitment		\$ 1,834,966.
Supplemental Commitment		<u>2,014.</u>
		\$ 1,836,980.
Less: Collection (Net of Refunds) and Adjustments	\$1,642,892.	
Abatements	7,549.	
Discounts	<u>8,283.</u>	<u>1,658,724.</u>
 TAXES RECEIVABLE - DECEMBER 31, 1992		 <u><u>\$ 178,256.</u></u>

TOWN OF NORTH YARMOUTH, MAINE
STATEMENT OF DEPARTMENTAL OPERATIONS
YEAR ENDED DECEMBER 31, 1992

Schedule 3

	Appropriation Balances Forward	Appropriations	Other Credits	Total Available	Expenditures	Balances		Carried Forward
						Overdrawn	Lapsed Unexpended	
GENERAL GOVERNMENT	--	\$ 67,250.	\$ 32,303.	\$ 99,553.	\$ 99,698.	\$145.	--	--
PUBLIC SAFETY AND SERVICES	--	63,451.	18,785.	82,236.	82,496.	260.	--	--
PUBLIC WORKS AND SANITATION	\$70,832.	278,559.	82,135.	431,526.	349,320.	--	--	\$82,206.
FIXED EXPENSES AND OPERATIONS	--	216,996.	--	216,996.	184,469.	--	\$32,527.	--
TOWN ORGANIZATIONS AND COMMITTEES	--	44,173.	410.	44,583.	43,426.	--	1,157.	--
EDUCATION	--	1,303,300.	--	1,303,300.	1,303,300.	--	--	--
DEBT SERVICE	--	94,137.	8,550.	102,687.	102,688.	1.	--	--
CAPITAL INVESTMENTS	--	20,000.	--	20,000.	20,000.	--	--	--
TOTAL	\$70,832.	\$2,087,866.	\$142,183.	\$2,300,881.	\$2,185,397.	\$406.	\$33,684.	\$82,206.

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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

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Elections - March 12 - 7 a.m. - 8 p.m. • Town Meeting - March 13 - 9 a.m.