

12-31-1993

# North Yarmouth, Maine Annual Report 1993

North Yarmouth (Me.). Board of Selectmen

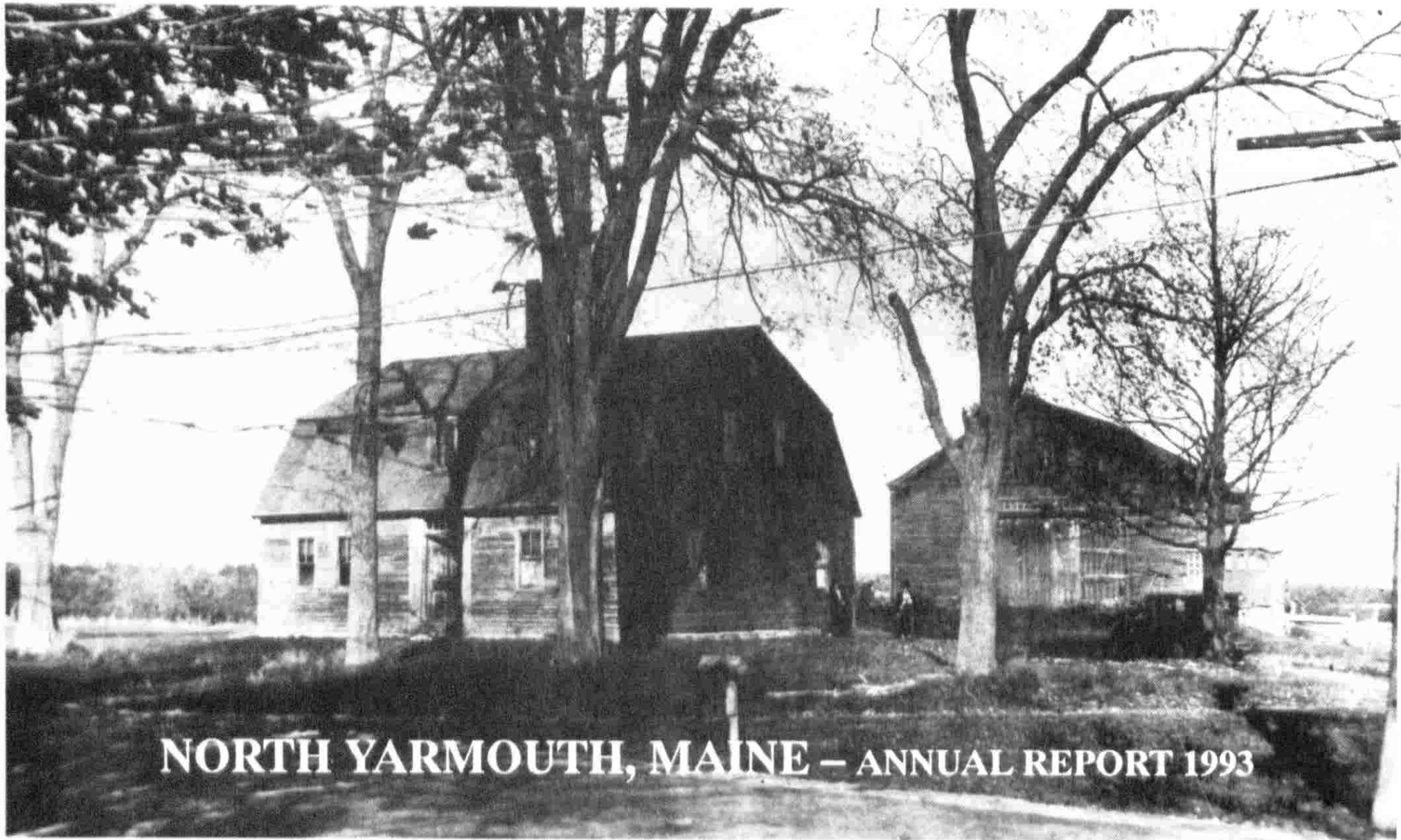
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**NORTH YARMOUTH, MAINE – ANNUAL REPORT 1993**

**COVER PHOTOGRAPH:**

**The "old Hicks place", one of the oldest houses in town, with its unusual gambrel shaped roof still stands in the center of Walnut Hill Village. Originally located opposite the Congregational Church (on what was later the site of the old church vestry), it was moved about 1803 by ox-teams when Elbridge Drinkwater bought land at its present site.**

**Now for many years the home of Nellie Leighton, a local historian and genealogist of wide repute and founding president of the North Yarmouth Historical Society twenty years ago.**

**The barn is now gone. Photo c 1938.**

**ANNUAL REPORT**

**of the**

**TOWN**

**of**

**NORTH YARMOUTH**

**MAINE**

**Year Ending December 31, 1993**

**ELECTED OFFICIALS AND REPRESENTATIVES**

**BOARD OF SELECTMEN:** ROSALYN I. BASTON  
 Chrnm., 1994  
 JAMES B. MOULTON 1995  
 DONALD W. SMITH 1995  
 PATRICIA K. HAMEL, 1996  
 CLARK H. WHITTIER, 1996

**MODERATOR:** WILLIAM PRIEST

**BUDGET COMMITTEE:** WAYNE RAYMOND  
 Chrnm, 1994  
 MICHAEL BABIN, 1994  
 MILDRED THIBOUTOT, 1994  
 VERNAN GOFF, JR., 1995  
 WILLIAM HOLDEN, 1995  
 ROBERT WOOD, 1995  
 KEVIN BALVIN, 1996  
 KENT HILTON, 1996  
 NANCY SCHAD, 1996

**CEMETERY COMMISSION:** MAURICE HAYES, 1994  
 RICHARD BASTON, 1995  
 CLAYTON BARTER, 1996  
 DAVID HYDE, 1997  
 GUY LOVELL, 1998

**S.A.D. #51 DIRECTORS:** MARGARET WILES, 1994  
 REID HAYWARD, 1995  
 DONALD DOYLE, 1996

**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., 1998  
PRISCILLA BROBST 1994  
ED GERVAIS, 1995  
BILL HOLDEN, 1996  
CHRIS VANIOTIS, 1997  
JOHN KENNEDY, alternate  
BARRY PATRIE, alternate

**ZONING BOARD OF APPEALS:** CARL TIEDEMANN  
Chrmn., 1996  
JOHN CARPENTER, 1994  
SUZANNE QUIRK, 1995  
ROBERT WOOD, 1997  
DAVID NORMAN, 1998  
FULTON BROWN, alternate  
LYNN ESPY, alternate

**BOARD OF ASSESSMENT REVIEW:**

ELEANOR CAROLAN  
 CRAIG HIGGINS  
 Chrnm.  
 GEORGE MOULTON

**SHELLFISH CONSERVATION COMMISSION**

ALBERT TITUS 1995

JOHN WOODCOCK 1994

**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 TIEDEMAN

WILLIAM UMBERGER

SCOTT KERR

**CONSERVATION COMMISSION**

CHARLES BERNACCHIO  
 JAY ESPY  
 PETER INGRAHAM

GIL BIRNEY  
 LEWIS HOLMAN  
 PETER MILLIKEN

LYNN YOUNG

**RECYCLING COMMITTEE**

PRISCILLA AMBROSE  
 TRACY DAHLGREN, Co. Chrnm.  
 HEATHER HAMLIN  
 SARAH MORRISON  
 DONNA PATRIE  
 CAROLYN VAN DYKE

SANDRA BOYNTON  
 ANNE EDWARDS, Co. Chrnm.  
 KATIE McCONNELL  
 GEORGE MOULTON  
 GREG SOPER  
 VIRGINIA VAN DYKE

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

ROBERT HASSON 829-4800

Town of North Yarmouth

**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)

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



**REPORT OF THE BOARD OF SELECTMEN - 1993**

The five member Board of Selectmen is running very smoothly. It is providing more points of view, more research and broader discussion on the many issues brought to our table.

**1993 Highlights:**

Mrs. Vea Verrill, 94, was presented the Boston Post Cane. She is North Yarmouth's oldest citizen.

A 4-way flashing beacon light requested two years ago at the intersection of Route 9 and North Road has finally been installed by the Maine Department of Transportation.

The Perambulation of Town Lines is still being worked on. The walking of the Pownal/North Yarmouth line discovered an error on most modern maps, and corrections will be made. Don Smith has spearheaded the effort to perambulate all the town lines.

The North Yarmouth Landfill on West Pownal Road was closed out and capped under the direction of the Maine Department of Environmental Protection.

A 30 yard container was placed at the Public Works Facility for the collection of construction/demolition debris. It is open on Saturday mornings - 9:00 to 12 Noon. No leaves, brush or yard waste is accepted. There is a fee for this service.

The Board asked the Administrative Assistant and the Road Commissioner to devise a method of tracking the maintenance cost for all dirt roads in town.

A 10 year paving plan was devised and put into motion.

The Board voted to no longer contract the services of private contractors for snow plowing and sanding, and to operate the Town's three large trucks with our three full time employees, with additional help being called in during storms, if it was felt warranted by the Road Commissioner.

John Baldwin, of New Gloucester Road, was appointed to fill the term of Budget Committee Member Rod Wood until Town Meeting.

An ad-hoc Solid Waste Committee was appointed to look at alternatives for transfer stations or collection options for construction/demolition debris and other materials not currently accepted at Regional Waste Systems. Select person Pat Hamel was asked to chair the committee.

In March, an amendment to the Town Charter was approved mandating that position of SAD 51 Director continue to be elected in March but that the term of office not commence until July 1 of each year. This was recommended so that a new director would not join the Board in the middle of the budget process.

The bidding policy established in 1992 stating that any purchase or contract over

\$2,000 be put to public bid. This process is working well.

The Personnel Policy was reviewed and updated. Comparative benefits were researched among the other towns in our area and size.

The Board spent considerable time discussing the re-configuration of Prince Well Road. The layout was viewed several times and it was voted to bring the proposal forward as a 50' roadway.

Two meetings were held with representatives of the Maine Municipal Employees Health Trust regarding the health benefits offered our full time employees. As a result of those meetings, and meeting with the employees, the Town has been able to save nearly 15% on health benefit premiums.

A joint meeting was held with our Town's various boards and committees.

Two informational meetings were held with the SAD 51 Directors, the Cumberland Town Council, and the Board of Selectmen.

Respectfully submitted,

ROSALYN BASTON, Chair  
PATRICIA HAMEL  
DONALD SMITH  
JAMES MOULTON  
CLARK WHITTIER

## **REPORT OF THE ADMINISTRATIVE ASSISTANT**

Thanks to the generous support of citizens, staff and elected officials, 1993 was a very full and busy year for North Yarmouth. Your staff, including myself, have attended several seminars, including those dealing with municipal law, General Assistance Administration, Election Procedures Workshops, Labor Laws and Sexual Harassment and code enforcement issues.

Operations within the Town Office centered upon providing the service that residents have become accustomed to. The following projects have been worked on in 1993 and will continue in 1994.

The Landfill Closure Project, funded in 1990 with a bond issue, was started and has been substantially completed. In early spring of 1994, water quality testing wells will be installed and any repairs to the area needed due to winter erosion will be made. I want to thank Bob Sweetser, Jerry True, Dick Lowell and Guy Lovell for their perseverance during the time that clay was being hauled to the landfill. The weather finally permitted the trucking to be completed, and special thanks goes to those folks living on the West Pownal Road for their patience during the period of time that traffic started early and carried on for sometimes over 12 hours per day. It has been a long wait, with delays with permitting, construction delays and weather playing a role, but we can now say that we have taken the lead among many communities and provided for an environmentally safe closure to a landfill area that served the needs of the Town for several years. (People still comment about how they liked to socialize at the dump!)

1993 brought several changes within town operations. In March, for the first time, 5 selectmen gathered around an enlarged table to discuss town business. The projects that were discussed and for which a large part of the administrative time was spent included doing comparisons on personnel policies, hourly and salaried wages, health insurance benefits, overtime provisions, holiday and sick pay provisions and special emphasis was given to a survey of area public works departments regarding operations and winter policies.

Comparisons have been made regarding fees charged for various information that can be obtained at the Town Office. Those fees include photocopying, obtaining Voter Registration Lists, Assessment information and Tax Listings, ordinances and other information. It was found that North Yarmouth was charging far too little, not gaining a return on our labor dollar or even breaking even on the paper supplies required to print reports or ordinances. Fees are being adjusted to more fairly compensate for this.

1993 Town Meeting provided funding for several capital items that were purchased and put into service. These included a Ford L8000 Plow Truck that has certainly come in handy in December and the first month of 1994. A new computer system, networked to existing workstations, along with newly developed tax billing software, word processing and spreadsheet abilities have lent a great hand to the day

to day operation of the office. A commercial sized washer and dryer have added a needed capacity to the Fire Department as soiled sheets and blankets from rescue calls are now washed and dried on site.

As I mention the Fire and Rescue Department for a moment, I would be remiss to not mention the passing of Donna Woodcock. In the last few years, Donna was not able to participate in town affairs to the degree she would have liked. Her years of service to the North Yarmouth Rescue were at a time when only a few people would come forward at all hours of the day or night to provide emergency care to those injured in an accident or requiring assistance due to illness. Her service to North Yarmouth during her time here provided her with satisfaction, and provided us with a great asset in the Fire and Rescue Department.

As you read the report of activities carried on within the Town Office, please remember that evolving regulations and legislation sometimes make it impossible for the staff here to be as flexible as we have been in the past. (Don't forget that darned insurance card in order to register your car and that little rabies certificate to license your dog!)

The following services were provided by the staff here at the Town Office in 1993:

Resident Auto Registrations	2836
Non-Resident	1037
Combo Hunt/Fish License	190
Hunting License	191
Super Sport License	1
Junior Hunting License	48
Fishing License	278
3-day Exchange	2
1-day Exchange	1
Archery License	145
Small Game	8
Atlantic Salmon	4
Duplicates	11
Duck Stamps	49
Pheasant Stamps	7
Muzzle Loading License	15
Over 70 Complimentary	9
Bear Permit	14
Boat Registrations	224
Temp. Boat Registration	58
Snowmobile Registration	105
Temp. Snowmobile Registration	67
ATV Registration	37

Temp. ATV Registration	28
Dog Licenses Issued	
Males	54
Females	25
Spayed Females	102
Neutered Males	85
Kennel Licenses	5
Vital Statistics	
Deaths	13
Marriages	32
Births	23*

\*Note: No birth records received from Portland since October 30.

As we look forward to 1994, I want to especially thank the employees of the Highway Department, both full and part time, for their hard work this winter. Most people realize that all roads cannot be clear all of the time. This winter I have taken great satisfaction in the fact that several residents have taken the time to write and commend the folks in public works for their hard work. A little positive comment from people means a lot when you are in a plow truck for 12 or 15 hours at a stretch.

Projects to look forward to 1994 include making a decision on how to handle the material that once went to the landfill, such as bulky furniture, wood, brush, leaves, construction waste and metal goods. As many of you know, some arrangements have been made, but more favorable long term solutions need to be committed to. We are currently working with the Towns of Freeport, Pownal, Durham, New Gloucester and Phippsburg to move towards siting and establishing a regional transfer and processing center for many of these items.

As we move towards the middle of the 90's, we should cast another look at the needs of the Municipal Office. The most recent study, done in 1991, called for a review to be done around 1995 as to the needs for meeting and storage space for the Town Office.

Your staff will continue to attend municipally sponsored classes and seminars so that we can answer questions and be knowledgeable regarding those things that you come to the office to transact. Of particular note is the wide array of changes to the election laws this year in the wake of controversy at the state and local level over the past year.

Regionally, you are represented by several elected and appointed officials. I continue to represent Pownal and North Yarmouth as a member of the Regional Waste Systems Board of Directors, as well as serving as vice chairman of the Board. Rosalyn Baston has served on the Executive Committee of the Greater Portland Council of Governments. 1994 will see a change in the representation that North Yarmouth has had in State government as well. North Yarmouth will no longer be included in the House District with Yarmouth. I would like to thank Judy Foss for

her assistance on many matters, both of interest to us locally in North Yarmouth, and many items that I have asked her for assistance on regional or statewide issues. While I will miss the relationship with Judy, I look forward to working with Representative Joe Taylor. We will also be changing districts within the Cumberland County delegation, having been represented for many years by Gary Plummer, we will now be represented by Esther Clennot. Many thanks to Gary for his service to the residents of North Yarmouth over the years.

My thanks for a successful year to Deb Thoits, Marie Lausier, and Stan Brown. Again, I mention the dedication of Bob Sweetser, Jerry True, Dick Lowell, Guy Lovell, John Woodcock and Clayton and Fred Barter. While we have had lively discussions throughout 1993, I have been fortunate to have the great support of the Board of Selectmen this year as in the past. This will be another year of change for the Board of Selectmen. For nine years, Rosalyn Baston has dedicated time to the administration of the Town of North Yarmouth. Prior to that, several terms as a Director of SAD 51 were served. Rosalyn will take a well deserved break from the office of selectmen, but I wouldn't be surprised if her involvement in Town service isn't ending, but simply taking a different direction. My thanks to Ros for her discussions, her ear, her understanding and her ability to tell you that everything will work out OK.

I am pleased to present this report to you on the activities of the Town for the 1993 calendar year. I hope you have a successful 1994.

Respectfully,  
SCOTT W. SEAVER  
Administrative Assistant

**REPORT OF THE ROAD COMMISSIONER**

The Public Works Department has had a very busy year in 1993. For a good part of the late summer and early fall, most of our time was spent on the capping of the landfill on West Pownal Road. With the completion of that project, traffic has gotten back to normal. The West Pownal Road suffered quite a bit of potholes and breaking up of the pavement as a result of the truck traffic, and present plans call for this road to be reclaimed and paved in 1994.

Through the efforts of the Town and its engineers, Squaw Bay Corp., the Maine Department of Environmental Protection granted a permit for the town gravel pit behind the Public Works Garage. This area will provide the Town with winter sand and both crushed and bank gravel for many, many years.

Two state projects on roads in North Yarmouth were started in 1993. A new surface was placed upon the bridge over the Royal River on Mill Road. The town contributed to this project which is complete. Also begun in 1993 was the reconstruction of the railroad overpass on New Gloucester Road (Rt. 231). As many of you know, the state was not able to complete this project in 1993, and it is anticipated that the bridge will be closed again for a period of time this coming spring.

Grading and ditching will continue to be a priority for all dirt roads in 1994. Paving projects were conducted on Town Farm Road and Milliken Road in 1993. A top coat is planned for Milliken Road and grinding and paving of West Pownal Road as previously mentioned.

I would like to thank the town for the support that was given the Public Works Department in 1993 through the purchase of a new plow truck. The new truck arrived in early summer and has proven its value already. The 1977 International continues to plow and sand and see use as a backup truck for hauling materials. I have requested that funding be put forward for a front end loader for 1994. This type of equipment is essential to the operation of our gravel pit, as the 1988 Ford loader/back hoe is simply not designed for the use that we give it in the pit and in loading the large trucks for sanding purposes. We believe that the requested loader will be very valuable both in the pit for sand and gravel processing and loading, and also for snow removal purposes. At this point both the Budget Committee and the Board of Selectmen are being given information on the request.

Again, I would like to thank all of the Public Works employees for their dedication and support. Please feel free to contact the town garage (829-3274) or the Town Office if you see a problem that needs attention.

Respectfully Submitted,  
**ROBERT SWEETSER**  
Road Commissioner

**REPORT OF THE BUDGET COMMITTEE**

The Budget Committee continued to hold meetings during 1993 to review the progress of actual expenditures during the year. This process helps keep Budget Committee members better informed when the review process starts on the annual budget.

The Municipal budget reviewed by the Budget Committee showed a decrease in expenditures of 4.3% (excluding Assessor's overlay which was still undetermined).

Revenue accounts were also down from last year. One of the differences in revenue was \$69,431 in unexpended 1992 public works funds that were listed as revenue last year instead of being included in unappropriated surplus. That amount, in addition to the unappropriated surplus listed as revenue shows a decrease for 1994 of 444,431 in unappropriated surplus applied as revenue in 1994. The other decrease in revenue comes from no funds being transferred in 1994 from the Capitol Improvement Fund or the Road Investment Account. \$50,000 was used from these funds and listed as revenue in 1993. The Budget Committee agrees with not using money from these funds in 1994 and supports the decision of the Board of Selectmen to build the balances in these accounts.

The net budget (expenses less revenue) reviewed is up for 1994 by \$28,699, or 6.6%. If the Investment Accounts had been tapped as they were last year (\$50,000) the net budget would actually be down by 4.9%.

The Budget Committee recommends approval of the Municipal Budget as presented by the Selectmen. Open items at the time of review were the funding of a new loader for the Public Works Department and the amount of Assessor's Overlay. These items will be addressed by the committee at Town Meeting if necessary.

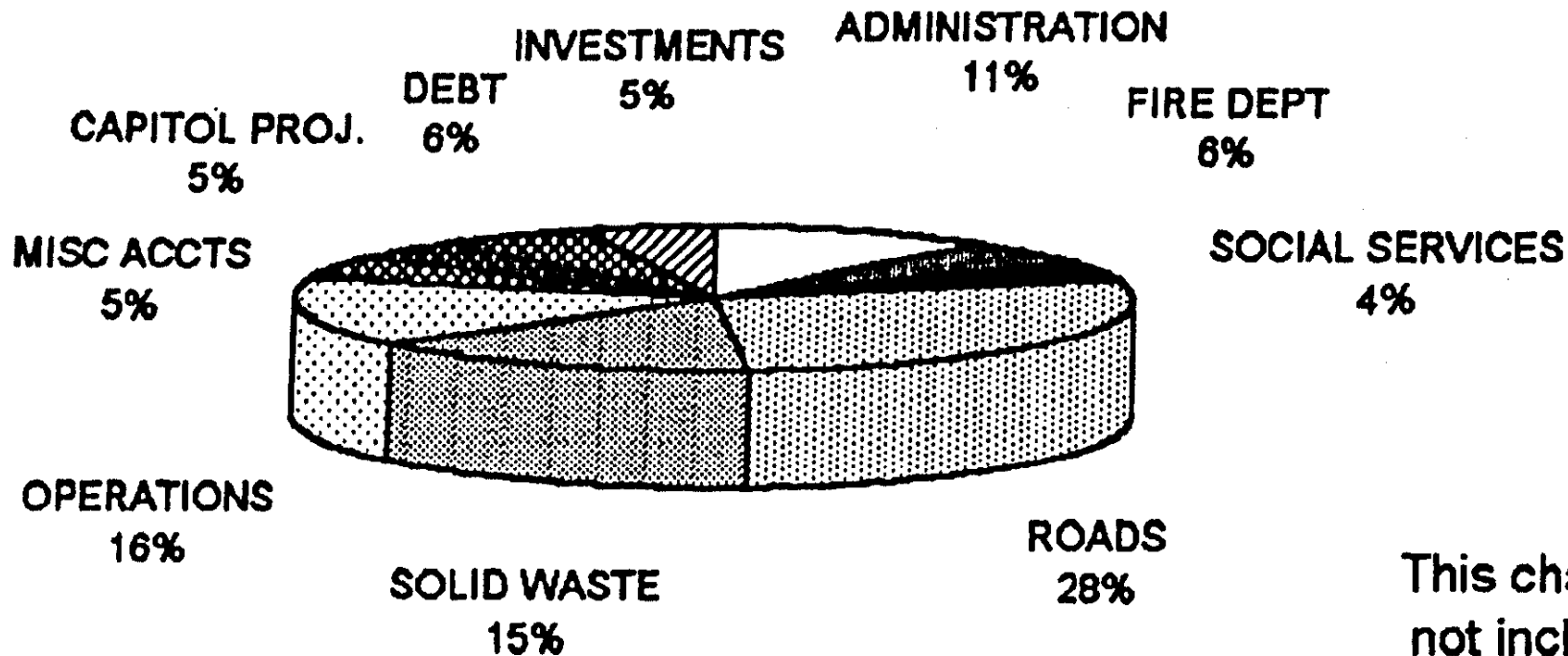
The Municipal budget reviewed by the Budget Committee only accounts for slightly over 20% of what makes up your tax rate. By far, the largest factor in overall taxes is the MSAD 51 budget. The school budget process will be starting in the near future and the Budget Committee urges all North Yarmouth residents to get involved in that process. Only by attending the school budget workshops can you judge how your tax dollars are being utilized.

Respectfully submitted,  
WAYNE RAYMOND  
Chairman



# THE TOWN TAX PIE

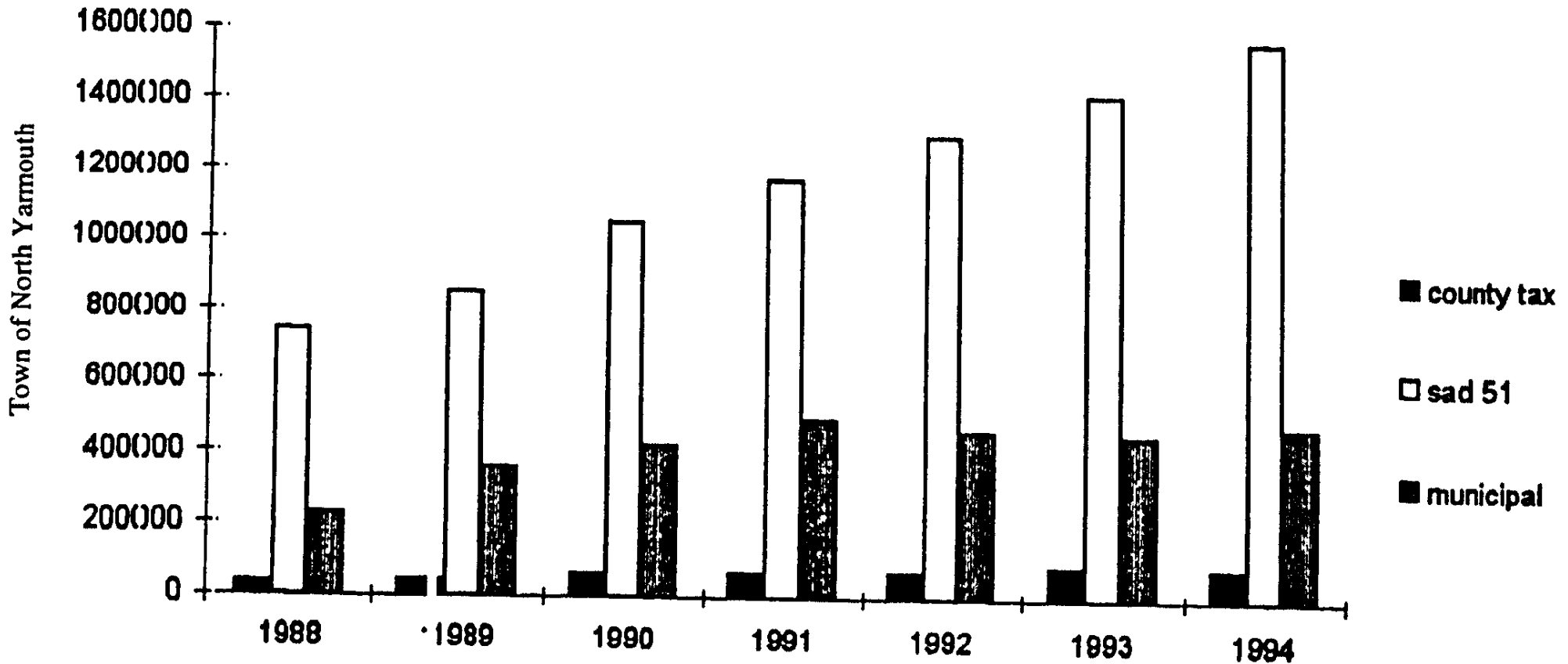
## PROPOSED 1994 MUNICIPAL BUDGET



This chart does not include the County Tax or MSAD #51 costs

# TOWN OF NORTH YARMOUTH

## COMPARATIVE EXPENDITURES - 1988-1994 (projected)



(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 11th day of March, AD 1994 at 7:00 o'clock in the morning, then and there to act on Articles numbered 1 to 4.

And to notify and warn the voters to meet at the Wescustogo Grange Hall in said town on Saturday, the 12th day of March, 1994 at 9:00 o'clock in the morning, there and then to act on Articles numbered 5 to 22, 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 see if the Town will vote to enact an ordinance entitled Town of North Yarmouth Ordinance for the Disposal of Septic Waste at the Facilities of the Portland Water District.

Article 4: To see if the Town will vote to amend its present ordinance entitled Town of North Yarmouth Floodplain Management Ordinance.

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.

<b>Administration</b>	1993 Budget	1993 Expended	1994 Request	+ (-)
Administrative Assistant	35,000	35,000	36,225	1,225
Deputy Clerk/Treasurer	19,136	19,401	20,563	1,427
Counter Clerk	12,194	11,799	13,097	903
Codes Inspector	8,170	7,303	8,752	582
Selectmen (5 @ \$600)	3,000	3,000	3,000	0
Chairman (1 @ \$100)	100	100	100	0
Fire Chief	1,000	1,000	1,000	0
Emergency Management Dir.	100	100	100	0
Dog Warden	100	100	100	0
Health Officer	100	100	100	0
Moderator	50	50	50	0
Appointed Assessor	10,000	10,000	10,000	0
Administrative Expenses	<u>3,500</u>	<u>3,500</u>	<u>3,500</u>	<u>0</u>
	92,450	91,453	96,587	4,137

Note: Increases reflects 54 pay weeks in 1994 for hourly employees.

**Budget Committee Recommends: \$96,587**

Article 5: 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.

<b>Fire &amp; Rescue Dept.</b>	1993 Budget	1993 Expended	1994 Request	+ (-)
Fire Training	1,500	1,500	4,000	2,500
Rescue Training	1,900	1,410	0	-1,900
Hose Replacement	1,000	0	0	-1,000
Dispatching Services	13,500	13,346	14,250	750
Misc. Equipment	5,500	8,455	10,500	5,000
Personnel Expense	9,500	4,408	4,500	-5,000
Fuel	1,100	0	1,100	0
Fleet & Equip. Maintenance	5,000	8,210	5,000	0
Supplies	4,000	9,346	8,650	4,650
Utilities	<u>2,000</u>	<u>2,406</u>	<u>2,000</u>	<u>0</u>
	45,000	49,081	50,000	5,000

**Budget Committee Recommends: \$50,000**

Article 6: To see what sum, if any, the Town will vote to appropriate and raise support of Public Service Accounts, or take any action thereon.

## Annual Report

<b>Public Service Accounts</b>	1993 Budget	1993 Expended	1994 Request	+ (-)
Emergency Preparedness	100	100	100	0
General Assistance	26,500	21,025	29,000	2,500
Cemeteries	100	100	100	0
Dog Warden	1,500	1,175	1,500	0
Animal Refuge League	1,200	1,050	1,200	0
Community Health Services	1,354	1,354	1,977	623
Regional Transportation	550	550	653	103
PROP	2,836	2,836	2,978	142
Maine Public Broadcasting	150	150	150	0
So. Me. Agency on Aging	1,400	1,400	1,450	50
Family Crisis Center	<u>150</u>	<u>150</u>	<u>150</u>	<u>0</u>
	35,840	29,890	39,258	3,418

**Budget Committee Recommends: \$39,258**

Article 7: To see if the Town will vote to accept as a public way the following road:

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

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

<b>Public Works Dept.</b>	1993 Budget	1993 Expended	1994 Request	+ (-)
Maintenance Supplies	12,750	14,677	13,000	250
Facility Maintenance	2,000	1,535	2,000	0
Special Projects	62,300	40,686	66,000	3,700
Road Maintenance	25,450	26,935	26,000	550
Winter Roads	35,00	33,404	33,000	-2,000
Fuel	7,500	6,899	7,500	0
Fleet Maintenance	7,500	12,540	15,000	7,500
Utilities	4,500	1,974	2,500	-2,000
Payroll	85,000	81,266	87,762	2,762
State Assisted Projects	<u>25,000</u>	<u>22,000</u>	<u>0</u>	<u>-25,000</u>
	267,000	241,917	252,762	-14,238

Note: Payroll includes 54 pay weeks for hourly employees.

**Budget Committee Recommends: \$252,762**

Article 9: To see what sum, if any, the Town will vote to raise and appropriate to lease or purchase a front end loader for the Public Works Department. (Leasing and Purchase options will be included in the posted warrant and will be detailed at Town Meeting.)

**Budget Committee Recommends:** Makes no recommendation at this time, but will make a recommendation prior to Town Meeting.

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

<b>Solid Waste Accounts</b>	1993 Budget	1993 Expended	1994 Request	+
Septic Contracts - PWD	6,000	6,000	11,000	5,000
Site Maintenance	1,500	1,823	0	-1,500
Curbside Collection	63,000	58,101	64,792	1,792
Metal Removal	1,000	0	0	-1,000
RWS Fees	44,000	40,938	50,748	6,748
Payroll	2,000	1,669	1,200	-800
Recycling Committee	500	97	500	0
Misc. Expenses	500	84	0	-500
Construction-Demo Debris	<u>0</u>	<u>1,259</u>	<u>9,000</u>	<u>9,000</u>
	120,000	109,971	137,240	17,240

**Budget Committee Recommends: \$137,240**

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

<b>Operational Accounts</b>	1993 Budget	1993 Expended	1994 Request	+
Municipal Building	2,500	2,566	3,850	1,350
Insurance	18,000	17,313	20,000	2,000
Interest	0	-17,061	0	0
Supplies	8,000	12,824	10,950	2,950
Elections	750	753	750	0
Legal Expenses	5,000	4,163	5,000	0
Employer Expenses	60,910	56,370	61,916	1,006
Transfers	500	236	500	0
Utilities	8,500	9,956	11,130	2,630
Audit/Report	7,000	5,436	6,000	-1,000
Hydrant Rentals	18,000	14,745	19,310	1,310
Contingency	<u>500</u>	<u>375</u>	<u>500</u>	<u>0</u>
	129,660	107,676	139,906	10,246

Note: Supplies account contains a one time \$600 purchase of map cases and \$1,200 for the computer service contract.

**Budget Committee Recommends: \$139,906**

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.

Miscellaneous Accounts	1993 Budget	1993 Expended	1994 Request	+ (-)
Planning Board	500	-650	500	0
Cumberland Recreation	21,000	21,000	21,000	0
Prince Memorial Library	16,000	16,000	16,000	0
Shellfish Conservation	750	750	750	0
Conservation Committee	300	150	300	0
Memorial Park Commission	300	300	300	0
Me. Municipal Association	1,993	1,993	2,079	86
Council of Governments	<u>3,400</u>	<u>3,400</u>	<u>3,400</u>	<u>0</u>
	44,243	42,943	44,329	86

**Budget Committee Recommends: \$44,329**

Article 15: 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.

Capitol Improvement Projects	1993 Budget	1993 Expended	1994 Request	+ (-)
Plow Truck	70,000	70,887	0	-70,000
Computer Upgrade	5,000	4,758	0	-5,000
Utility Vehicle - PWD	0	0	0	0
Waste Oil Burner - PWD	0	0	6,600	6,600
Transfer Station - Demolition	0	0	0	0
Loader - PWD	0	0	0	0
Fire Truck Overhaul	<u>0</u>	<u>0</u>	<u>36,000</u>	<u>36,000</u>
	75,000	75,645	42,600	-32,400

**Budget Committee Recommends: \$42,600**

Article 16: To see what sum, if any, the Town will vote to appropriate and raise in support of Debt Service for 1994, or take any action thereon.

Debt Service	1993 Budget	1993 Expended	1994 Request	+ (-)
1988 Public Works Bond	52,204	52,204	0	-52,204
Landfill Closure	40,474	40,474	37,983	-2,491
Fire Station Addition	<u>16,515</u>	<u>16,515</u>	<u>15,984</u>	<u>-531</u>
	109,193	109,193	53,967	-55,226

**Budget Committee Recommends: \$53,967**

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

<b>Investment Accounts</b>	1993	1993	1994	+
	Budget	Expended	Request	(-)
Town Road Investment Acct.	20,000	20,000	20,000	0
Capitol Investment Acct.	<u>25,000</u>	<u>25,000</u>	<u>25,000</u>	<u>0</u>
	45,000	45,000	45,000	0

**Budget Committee Recommends: \$45,000**

Article 18: To see what sum, if any, the Town will vote to take from surplus and various other accounts and designations to apply against 1994 appropriations, and to accept any such funds from the State of Maine as provided by the Maine State Legislature for the year 1994, or take any action thereon.

<b>Revenue Accounts</b>	1993	1994	\$ +/-(-)
	Budget	Request	LY
Clerk Fees	13,000	13,000	0
Permit Fees	13,000	17,000	4,000
Dog Licenses	350	350	0
General Assistance	18,000	12,000	-6,000
State Highway Block Grant	38,000	38,000	0
Road Investment Acct.	25,000	0	-25,000
Landfill Fees	1,000	1,000	0
Pownal - Landfill	2,500	1,250	-1,250
Pownal - Debt Service	20,237	18,993	-1,244
Solid Waste Acct.	13,275	0	-13,275
Public Works Fund Bal.	69,431	0	-69,431
CIP Transfer	25,000	0	-25,000
Unappropriated Surplus	150,000	175,000	25,000
Current Year Excise Tax	85,000	85,000	0
State Revenue Sharing	50,000	85,000	35,000
Interest	0	10,000	10,000
Property Tax Relief	0	6,344	6,344
Hurricane - FEMA	<u>9,455</u>	<u>0</u>	<u>-9,455</u>
	533,248	462,937	-70,311

**Budget Committee Recommends: \$462,937**

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 1994 in the following areas:



Snowmobile Registrations	400
Veterans Reimbursements	500
Landfill Closure Reimbursements	90,000
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 State, Federal or County grants, funds or pass-through amounts	unknown

**Article 22:** To see if the Town will vote to set the date 1994 real and personal property taxes will be due as September 1, 1994, and to charge interest at the rate of 10% per annum for 1994 taxes paid after that date, or take any action thereon.

Given under our hands this \_\_\_\_\_ day of March, 1994 at North Yarmouth, Maine.

ROSALYN I. BASTON, chair  
 JAMES B. MOULTON  
 DONALD SMITH  
 PATRICIA HAMEL  
 CLARK WHITTIER  
 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 11, 1994 and from 9:00 a.m. to close of meeting on Saturday, March 12, 1994.

SCOTT W. SEAVER  
 Registrar of Voters

**NOTE:** This warrant has been included in this Annual Report for informational reasons and may be modified prior to official posting prior to Town Meeting.

# **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 166 calls in 1993.

Rescue Calls	101
Car Accidents	17
Structure Fires	10
Grass & Brush	8
Miscellaneous	20
Mutual Aid	10

The Department has continued to upgrade the training of the volunteers. Maine Fire Training and Education conducted a SCBA course to upgrade our Department with the four new SCBA units that we purchased in 1993. We also sent members to the Cumberland County Fire Attack School held at the Gorham and Yarmouth training facilities. Some of the rescue members attended courses at Rockland to keep current on rescue procedures. In addition to this, we had firefighters and rescue members attend National Fire Fighting Courses at Emmitsburg, Maryland, Ashland and Amherst, Massachusetts. Many thanks for the willingness of our volunteers to attain the latest in training to better serve their community.

The Department continues to update the personal protective equipment as well as the regular fire fighting equipment. In 1994, the Department is asking the Town to appropriate funds to refurbish Engine 1. This truck is a 1979 Ford cab/over vehicle. Engine 1 is beginning to show its age as being 15 years old. The cab is rusting out in the step areas and a close look at the body of the unit shows rust at the edge of the plate aluminum at this time. We feel that cabinets should be added in place of the suction hose racks and the hose relocated. These cabinets would house the SCBA units and free up cabinet space for a generator and extrication equipment for rescue work. This presently is tucked here and there over the truck. By doing this work at this time, we will be upgrading the vehicle to provide at least another 15 years of service.

The Fire and Rescue Departments would like to thank the neighboring towns for their Mutual Aid support to us when requested. We also would like to thank the town's people for their support.

The Fire Department meets every Monday evening and Rescue meets the 2nd and 4th Thursdays of each month. Anyone wishing to join the Department can attend one of these meetings. In fact, you are welcome to visit with us at any meeting to see how we operate and give thought to joining the Department.

North Yarmouth's Fire Department Phone #'s:

To report a fire	829-5212
Administrative Matters	829-3025
Yarmouth Public Safety	846-3333

Richard Baston  
Chief 829-3789  
Richard Brobst  
Asst. Chief of Rescue 829-3480

The Town Fire Warden, under the Maine Forestry Service, issued 330 burning permits in 1993. You must have a permit for any outside fire at any time of the year. Fire permits may be obtained from:

Richard Baston, Fire Warden 829-3789  
149 Walnut Hill Road  
Clark Baston 829-4566  
65 Sweetser Road  
Nelson Smith 846-3464  
Ledge Road

Once again, thank you for supporting your Fire and Rescue Volunteers.

Respectfully submitted,  
RICHARD M. BASTON, Chief

### **REPORT OF THE TRUSTEES OF THE NORTH YARMOUTH SCHOOL FUND**

The School Fund Trustees met in June of 1993 to award student grants for 1993. Guidelines were set for the awards: the student must have been a North Yarmouth resident during their senior year in high school; the student must have been a student at Greely High School or a private high school during their senior year; student must still be a resident of North Yarmouth; and the student must have completed his or her senior year of high school no more than 6 years ago. No student will receive over \$200 in grant funds. It was agreed that the Trustees would administer grants up to a total of 80% of the previous year's income, evened to \$200 grants or \$2,400. Two pools were set with students who had never received a grant put into the first pool, those who received a grant in 1992 were put into the second pool. This was done to try to ensure that the same students do not get grants each year. One student failed to provide proof of college enrollment, and was found to have moved. Grant was given to first alternate.

**188th ANNUAL REPORT OF THE TRUSTEES OF  
NORTH YARMOUTH SCHOOL FUND**

12/31/92	Total Resources	
	Citibank CD (TO 4/3/94)	\$27,000.00
	Accumulated Interest	<u>6,297.28</u>
		\$32,297.28

Scholarship Grants Paid Out		
	Sara Brobst	\$ 200.00
	Kerry Rollins	200.00
	Kent Smith	200.00
	Lauren Edwards	200.00
	Kelly Doyle	200.00
	S. Andrew Smith	200.00
	Jason Seaver	200.00
	Jeffrey Verrill	200.00
	Chris Reed	200.00
	Jessica Fulmer	200.00
	Teresa Roofff	200.00
	Jennifer Roofff	<u>200.00</u>
		\$2,400.00

	Postage	\$ 5.80
	Norman Smith, services	<u>40.00</u>
		\$45.80

Total Paid Out 1993	\$ 2,445.80
Interest earned, not paid out (net gain)	<u>614.73</u>
12/31/93 Balance	\$33,912.01

12/31/93	Total Resources	
	Citibank CD	\$27,000.00
	Accumulated Interest	<u>6,912.01</u>
		\$33,912.01

Respectfully submitted,  
NORMAN L. SMITH, Sec.

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

In 1993 the North Yarmouth Historical Society completed its twentieth year of education and preservation, the illustrated town history has been updated and has continued, revealing new and fascinating glimpses of our town's past. The Old Town House has been reroofed; a ramp for handicapped access has been added, and the flagpole has been repaired and repainted.

The Historical Society has continued to offer monthly programs at the Old Town House. Our annual cider pressing and lunch remains very popular and is enhanced by our acquisition of a working antique cider press. Our program committee has planned another fascinating year of offerings for 1994.

At our inception many people pledged both time and money to preserve the Old Town House; it is time to renew that commitment. We need people power for programs, work days, special events and all our projects. We need money to pay our debt on the reissuing of the town history and provide funds for our on-going restoration and preservation projects. All who read this are part of North Yarmouth's history and we urge you to donate money and time to our efforts to preserve that history into the twenty-first century.

Respectfully submitted,  
URSULA BAIER, President  
North Yarmouth Historical Society

## **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 you 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**

**Cemetery Operations**

Invoices paid	\$442.26
Labor paid	1,560.00
Interest income received	<u>(2,520.24)</u>
Net expense/(income)	(\$517.98)

**Combined Perpetual Care Account**

Fleet Bank Balance 12/31/92	\$2,359.59
Interest earned 1993	60.44
Perpetual Care Sales	950.00
Interest paid to Town	<u>0.00</u>
Balance 12/31/93	\$3,370.03

**Casco Northern Bank**

Perpetual Care CD Bal. 12/31/92	\$25,084.04
Interest earned 1993	1,382.69
Interest paid to Town	<u>(1,382.69)</u>
Balance 12/31/93	\$25,084.04

**Peoples Heritage Bank**

Pine Grove Perpetual Care	
Balance 12/31/92	\$3,157.89
Interest earned 1993	128.94
Interest paid to Town	<u>(128.94)</u>
Balance 12/31/93	\$3,157.89

**Peoples Heritage Bank**

Walnut Hill Perpetual Care	
Balance 12/31/92	15,200.00
Interest earned 1993	1,008.61
Interest paid to Town	<u>(1,008.61)</u>
Balance 12/31/93	\$15,200.00

<b>Total Perpetual Care Invested</b>	<b>\$46,811.96</b>
--------------------------------------	--------------------

General Fund Account	
Walnut Hill Cemetery	
Balance 12/31/92	\$5,005.26
Lots Sales	500.00
Interest earned	<u>156.05</u>
Balance 12/31/93	\$5,661.31
General Fund Account	
Pine Grove Cemetery	
Balance 12/31/92	\$2,631.56
Interest earned	<u>76.75</u>
Balance 12/31/92	\$2,708.31
Total Assets 12/31/93	\$55,699.56

## **REPORT OF THE NORTH YARMOUTH CONSERVATION COMMISSION**

The Conservation Commission experienced a quiet year; so quiet in fact that it was two months before anyone realized that our chairman had moved out of state. Perhaps this is a message that we needed new blood.

The Commission is currently focusing on the implementation of a management plan for the Town Forest. Please contact any member of the Commission if you would like to become a member; and of course anyone is welcome to attend any of our meetings.

Respectfully Submitted,  
**PETER MILLIKEN, Chairman**  
 North Yarmouth Conservation Commission



## REPORT OF THE ANIMAL CONTROL OFFICER

The following calls were answered in 1993:

Stray Dog	51
Stray Dogs to Westbrook	7
Stray Cats	10
Stray Cats to Westbrook	10
Barking Dogs	3
Lost Dog	1

Please remember that the State of Maine has a leash law. Any dog must be restrained on a leash or be in your command at all time. The licensing laws have changed for 1994 and all dogs must be licensed by January 31 in order to avoid a late fee. Any dog relicensed after that date will automatically be assessed a late fee by the Town Clerk.

Thank you for your cooperation.

Respectfully Submitted,  
WILLIAM HILTON, JR.  
Animal Control Officer

## REPORT OF THE NORTH YARMOUTH RECYCLING COMMITTEE

The Recycling Committee's focus over the past year has been on informing the North Yarmouth Community about recycling. To promote the idea of reusing, the Committee had booths at Festival 51 and North Yarmouth Funday. Trash sculptures for children was the theme of each. Promoting the concept of recycling included Christmas tree recycling and contacting small businesses to recycle junk mail and office material.

Looking to 1994 the Committee looks forward to changing our name to the Solid Waste Management Committee, reflecting our new focus on the broader waste stream. The Committee supported the solid waste survey used to determine North Yarmouth's needs in this area. The Committee will be closely following the transition from the closing of the landfill to a new waste management system.

The Committee meets on the first Thursday of each month at 7:00 p.m. The public and new volunteers are welcome.

Respectfully submitted,  
TRACY DAHLGREN, Co-Chair  
ANN EDWARDS, Co-Chair  
North Yarmouth Recycling Committee

**MAINE SCHOOL ADMINISTRATIVE DISTRICT #51****Robert G. Hasson, Superintendent**

I take great pleasure in bringing this, my first report as Superintendent, to the residents of North Yarmouth. I am enthusiastically committed to providing leadership and inspiration to the staff as we strive to meet the goals and high expectations of the parents and students of the District. We continue to move forward in terms of educational growth and improvement while being realistic about economic constraints and considerations.

Although the District continues to experience enrollment increases, classroom crowding will be eased at the elementary level with the opening of the Mabel I. Wilson School addition. The addition is expected to be completed by the fall of 1994, with renovation to the "old" Mabel I. Wilson School by the first of next year.

With an eye towards both educational and community goals and values, we strive to develop instructional principles and practices to help our students meet the challenges of an every-changing world environment.

Please feel free to contact me to share your thoughts. I value your input and encourage your involvement. You can reach me at 829-4800. I look forward to hearing from you.

**REPORT OF THE NORTH YARMOUTH PLANNING BOARD**

During the past year there has been a continuing demand on the number of affordable building lots in North Yarmouth. This has resulted in the creation of a number of small subdivisions and the re-division of other large lots in previously approved subdivisions. This trend could soon result in a strip of house lots along the existing town roads blocking the views and vistas that contribute to the character of the community. Preservation of these features was one of the most frequently cited priorities in opinion surveys conducted during development of the Comprehensive Plan. This plan was approved by the community two years ago and State Law requires that the community zoning ordinances be consistent with its findings. Combined with recent court rulings narrowing the discretion community boards may apply to special exemptions, it became apparent that the existing ordinances are due for revisions to make them consistent with State Law.

The subject was discussed with the Selectmen and other committee and commission members during an informal meeting last summer. There was general agreement that change was warranted and that the Planning Board should take the lead in drafting suggested revisions. In recent months the Board has begun exploring methods to bring the ordinances in line with the comprehensive plan. Generally these changes will limit strip development along town roads, allow for the grouping of housing units in some areas in order to encourage the preservation of open spaces and to foster development of residential hamlets in areas that have historically displayed those features.

The Planning Board will describe the intended changes and lead a discussion of the impact on community development during the Annual Town Meeting. We want the community to be aware that the process is underway and encourage participation. The Planning Board will be having a number of work shops in the coming months and at least 1 public hearing as the proposed ordinances take shape. Though we have no set time schedule, we intend to be diligent and bring the revisions to the community as they take shape. We look forward to your input and participation.

Respectfully submitted.  
PAUL TURINA, Chairman  
North Yarmouth Planning Board

## REPORT OF THE SOLID WASTE TASK FORCE

The Solid Waste Task Force was formed by the Selectmen of North Yarmouth to attract public input while studying alternatives to solid waste disposal.

The committee met and discussed ways to ensure the broadest public input. A telephone survey was decided as most feasible. A survey tool was developed by studying tools already used by the towns of Falmouth, Yarmouth and Freeport.

The survey was conducted during the third week of November by members of the Solid Waste Task Force and the Recycling Committee. 196 households were interviewed, representing 25% of the dwellings in North Yarmouth. Overall, people were very interested in this issue and some surveys were filled by people who stopped by the Town Office.

Based on our discussions and the public input from the survey, we make the following recommendations:

- 1) Continue with the “silver bullet” collection of recyclables.
- 2) Provide a local or regional location for disposal of appliances and demo debris.
- 3) Provide a local location for disposal of brush/trees only on an annual basis or after an event of severe weather.
- 4) Provide for the town, an annual “clean-up week” to residents for appliances, demo debris, and old furniture, etc. This could be accomplished a few different ways:
  - a) As in Durham, set up receptacles at the town garage for residents to drop-off their waste, already sorted. Disposal by a waste disposal firm.
  - b) Identify two weeks, or seasons, to have a curb-side pick-up of only a certain type of waste, collected by public works employees, disposal by a waste disposal firm.
  - c) Curb-side pick-up of all wastes during one week with public works employees collecting and sorting, disposal by a waste disposal firm.
- 5) Expand the duties of the Recycling Committee to include:
  - a) Begin to measure tonnage and types of waste that North Yarmouth generates.
  - b) Annually communicate to residents the solid waste management plan for North Yarmouth (who takes what, where, and when).
  - c) Annually evaluate the cost-effectiveness of current disposal methods, and
  - d) Annually evaluate the effectiveness of the clean-up week.

In regards to financing of solid waste disposal, the committee explored public support for a user fee system vs. real estate taxes. While 73% of those interviewed favored a user fee system, only 12-36% would actually pay for disposal of brush and demo debris. Perhaps a balance might be struck between the user fees modified by real estate taxes.

I would like to thank the Task Force members as well as those of the Recycling Committee for their hours spent in carrying out the survey!

Respectfully submitted.

PATRICIA HAMEL, Selectman

WAYNE RAYMOND, Budget Committee

ANN EDWARDS, Recycling Committee

ROBERT SWEETSER, Road Commissioner

BRIAN KITTRIDGE, Resident

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

Dear Friends:

On Election Day 1994, Senate District 27 will have a new look. The new district, Senate District 26, will encompass the municipalities of Cumberland, Gray, New Gloucester, North Yarmouth, Pownal, Raymond and Windham. Falmouth, which I currently represent, will be combined with a portion of Portland to form a new Senate District.

This transition is a result of last year's reapportionment of Maine's voting districts based on the 1990 U.S. Census. Reapportionment takes place every ten years. While it was expected, no one knows until the final plan is approved, exactly what their new district will be. I assure all those living in the current District 27, but especially my Falmouth constituents, that I will continue to work diligently on your behalf in the second session of this 116th Legislature and onward until Election Day.

I believe the newly proposed education funding formula and the State budget will command the bulk of the Legislature's attention this session. Finding solutions to Maine's still weak economy will demand greater legislative creativity. Last year, more legislators seemed to recognize that State government cannot be everything to everybody. Furthermore, an increasing number of lawmakers are apparently willing to acknowledge the potential of the private sector, including the traditional role of families, communities and towns, in handling matters once the sole domain of State government.

This is a healthy trend which, if pursued correctly, will help our economy and stimulate job opportunities. Government and the private sector are each suited to best address specific problems. The Legislature needs the will and wisdom to recognize this and to allow both areas of our State to operate at maximum efficiency. I look forward to weighing the many new and valid ideas I'm sure will come before the Maine Senate.

Finally, a reminder that self-government works only with an active and informed citizenry. Your voice counts and I am always glad to hear from you. My home phone is 829-5357. I can also be reached in Augusta at 287-1505 or you can leave a message for me using the Senate toll free line 1-800-423-6900.

Sincerely,

A handwritten signature in dark ink that reads "Jeffrey H. Butland".

Jeffrey H. Butland  
State Senator



# HOUSE OF REPRESENTATIVES

STATE HOUSE AUGUSTA 04333

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

February 1994

To the Citizens of North Yarmouth:

Thank you for the opportunity to serve as your State Representative these past 10 years. It has truly been an honor. This is my last term, but I want you to know that my duties will not end until after the November election. Please feel free to call me if you should need help in any state matter in the meantime.

Maine is at a crossroads. We are poised to either grow out of this recession and prosper again or stagnate and continue to bump along the bottom of the economic curve. Maine citizens have been struggling with their household budgets and many have called me for help in finding a job. It's difficult to make ends meet. People are sick and tired of the Band-Aid solutions the Legislature has used to try and fix governmental spending. They want structural change in government and they want a sound fiscal policy in Augusta and common-sense decision-making.

We need economic change and we need it now if our state is to survive and flourish. Maine people cannot afford all the expensive programs that grew during the last decade. We must control state spending and lower taxes so that we can attract jobs to Maine and keep the jobs we have now. We must have a better economic climate for creating jobs without the stifling regulation that the Legislature continually imposes. We must establish state spending priorities to adequately fund top priorities like education and caring for those who cannot take care of themselves while eliminating the lower priority programs. We must reform welfare and move able-bodied recipients from a life of dependency to a life of productive work.

We must reduce the tax burden in Maine. Our state was one of only five that had major tax increases of 5 percent or more from their 1992 to 1994 budgets. The January 1994 issue of MONEY magazine lists Maine as having the sixth highest tax burden in the country. That is a negative sign to businesses considering locating here.

Maine is a wonderful place to live, as long as you can support your family. We need straight talk about what must be done and we need change in Augusta to give our citizens the ability to work and provide for themselves. I know we can do it.

Sincerely,

Judith C. Foss  
State Representative

District 40 North Yarmouth and part of Yarmouth

**REPORT OF THE BUILDING INSPECTOR**

The following permits were issued during 1993:

Madison Heights Associates	Haskell Road	New Home
Freeman, Steven	Royal Road	Dormer
Madison Heights Associates	Haskell Road	Deck
Lockhart, Donald	Delwin Drive	Finish 2nd Floor
Schad, Bill & Nancy	Christopher Road	Finish 2nd Floor
Kelly, James	Chandler Brook Est.	Shed
Young, Cliff	North Road	Shed
Raietta, Michael	Farms Edge Road	New Home
Crockett, Bruce	Cumberland Road	Greenhouse
Argerow, Bruce	Haskell Road	Deck
Knight, Robert	Gray Road	New Home
Doucette, Lawrence	Whitney Farm Road	New Home
Balvin, Kevin	Lufkin Road	Deck
Sloat, Ronald	Gray Road	Demolition
Knakkegaard, Thora	Lufkin Road	Deck & Door
Bearce, Keith A.	Haskell Road	New Home
Harris, Joe L.	Hawthorne Road	New Home
Lathrop, Stephen	Mountfort Road	Garage
W.F. Wentzell, Co.	New Gloucester Road	New Home
Hildreth, George	Old Station House Road	Deck
Germond, David	Ledge Road	Garage
Fuccillo, Steve	Farms Edge Road	Foundation
Hayward, Andrew L.	North Road	New Home
Bright, David	Christopher Road	New Home
Russell, mark	Cumberland Road	Shop
Routhier, Scott	North Road	Pole Barn
Filliter, Ken	Delwin Drive	New Home
Weaver, Charles III	Conifer Lane	Addition
Kendrick, Bob	New Gloucester Road	Garage
Grover, Alwin	Walnut Hill Road	Shed
Nearfield	North Road	Addition
Larrabee, Edward Jr.	Lufkin Road	Apartment
Michaud, Patrick	Christopher Road	New Home
Merrill, Lincoln Jr.	North Road	Barn
Yarmouth Water Dist.	Sweetser Road	Pump House
Yarmouth Water Dist.	Delwin Drive	Water Tank
Dennison, Rick	New Gloucester Road	Garage
Souza, Kelly	Walnut Hill Road	Shed
Fenn, William	Henry Road	New Home
Bernacchio, Charles	Mountfort Road	Shed



Bearce, Keith	Haskell Road	New Home
Morrison, David	Colonial Drive	Garage
Happe, Thomas	Meadow Creek Lane	Dormer
Higgins, Mark	Heather Loch	Deck
Woodhouse Bell, Inc.	Sligo Road Ext.	New House
Mcilvaine, Bruce	Mieckel Drive	Shed
Taylor, Jeff	Memorial Highway	New Home
Hastings, Stephen	Sligo Road	Garage
Pelletier, Robert	Cumberland Road	Pool
Burrell, Philip	Gray Road	Addition
Marstaller, Jeff	Mountfort Road	Addition
Bearce, Keith	Haskell Road	New Home
Higgins, Sally	Farms Edge Road	Deck
Olson, Eric	Walnut Hill Road	Shed
Thomas, Malcolm	Walnut Hill Road	Pool
Wood, Katy	Walnut Hill Road	Deck
Grover, Alwin	Walnut Hill Road	Renovation
Madison Heights Associates	Haskell Road	New Home
Rich, Anthony	Mill Road	Renovation
Sweetser, Kathy	West Pownal Road	Studio
Perry, Sandra	Walnut Hill Road	Storage Shed
Palmer, Steve	Mountfort Road	Storage Building
Brazier, William	Cumberland Road	Addition
McMann, Peter	Cumberland Road	Addition
Roy, Michael	Conifer Lane	Garage
Garrison, Gail	Walnut Hill Road	Addition
Bearce, Keith	Haskell Road	New Home
Masse, Dennis	New Gloucester Road	New Home
Smith, Clinton	Mill Road	Farm Shed
Thomas, Dirk	Mountfort Road	Addition
West, Robert	Christopher Road	New Home
Potter, Judith	Cumberland Road	Addition
Grover, Alwin	Walnut Hill Road	Addition
Palmer, Steve	Mountfort Road	Greenhouse
Hayes, Dixie	New Gloucester Road	New Home
Wallingford, Bruce	West Pownal Road	Addition
Merrifield, Charles	New Gloucester Road	Addition
Trentacosta, Barbara	New Gloucester Road	Deck
Geary, Steve Jr.	Doughty Road	New Home
Milliken, Peter	Sligo Road	Addition
Dorr, David	New Gloucester Road	New Home
O'brien, Abby	North Road	Addition
Woodworth, Gary	Sligo Road	Garage

Snow, Tom	Christopher Road	New Home
Parker, Walter Jr.	Sligo Road	New Home
Nelson Realty Trust	Summit Terrace	New Home
Singer, Barry	Whitney Farm Road	Shed
Grant, Allen	Walnut Hill Road	Garage
Weaver, Dean	Memorial Highway	Addition
Lausier, Conrad	Royal Road	Shed
Perron, Ed	North Road	Shed
Hamel, Herb	Memorial Highway	Addition
Hooper, Donald	Delwin Drive	New Home
Nault, Bob	Town Farm Road	Renovation
Lovering, Mike	West Pownal Road	New Home
Smith, David	Sligo Road	New Home
McEwen, Jeff	Parsonage Road	Dormer
Sylvester, Richard	Sligo Road	Garage
McManus, Jim	Hawthorne Road	New Home
Nicholson, Todd	Hawthorne Road	New Home
Bernacchio, Charles	Mountfort Road	Bathroom

**1993 Permit Summary**

**32 New Homes**

**22 Additions**

**13 Sheds**

**10 Garages**

**9 Decks**

**6 Renovations**

**2 Barns**

**2 Greenhouses**

**1 Pool**

**1 Water Tank**

**1 Pump House**

**1 Demolition**

**Respectfully submitted,  
STANFORD BROWN, Building Inspector**

**1993 REAL AND PERSONAL TAXES UNPAID 12/31/1993**

	<b>BALANCE DUE</b>	
	<b>12/31/93</b>	
Adams, John	1,897.96	
Al-Alwi, Monsour & Jane Andrews	1,955.16	
Anderson, Landscaping	176.71	P *
Anderson, George Sr.	5.52	
Anderson, George Sr.	358.80	
Anderson, Margaret	2,009.30	
Anderson, Robert Jr.	978.72	
Anderson, Virginia	1,046.56	
Audette, Ronald & Elizabeth	2,929.52	
Ayers, David & Jane	2,099.53	
Barbour, Sally	1,666.27	
Beggs, Joseph & Julie	1,677.80	
Benn, Christine	1,817.93	
Blackstone, Catherine	1,399.10	
Bowdoin, Anne	869.08	
Boyce, Franklin & Mary	2,606.35	
Bradley, Beatrice	1,577.37	
Brown, James	21.98	
Brown, Kathleen	9.86	*
Buchholz, Henry & Patricia	4,248.36	
Campbell, David & Andrea	1,659.59	
Carlson, Marc	972.57	*
Clukey, James & Theresa	1,003.07	
Codere, Roger	1,759.31	
Coffin, Philip C.	660.69	
Coffin, Raymond	77.28	
Coffin, Philip C.	989.74	
Collins, Helen	1,070.91	
Copelco Credit Corp.	18.56	P
Cutler, Melinda & Robert	5.52	
Davis, Ronald	933.85	
Dence, Bradley & Christine	2,144.05	
Dexter & Sons	6.90	P
Dexter, William	5,979.93	
Dexter, Willam & Thomas	553.38	
Dubois, Raymond & Suzanne	2,661.36	
Emery, Daniel & Lauren	110.40	
Ford-Stanhope	298.08	
Ford-Stanhope	298.08	

Ford-Stanhope	298.08	
Ford-Stanhope	305.26	
Ford-Stanhope	301.94	
Frank, Melvin Jr.	12.76	
Gallant, Robert	276.00	
Gardner, John	3,018.12	
Gillespie Farms, Inc.	5,969.51	
Gillespie Farms, Inc.	193.20	
Gillespie Farms, Inc.	99.36	
Golden Shears	2.07	P
Grant, Steven & Victoria	1,925.76	
Green, Christopher & Cynthia	2,546.04	
Hall, James B. II	1,612.92	
Halleman, Charles & Linda	11.04	
Hascall, Rhodes	1,448.78	
Hayward, Dean Sr.	1,542.48	
Hedgecock, Seth Allen & Ann	1,072.51	*
Heinenon, Edward	16.01	*
Higgins, Mark & Bernadette	6.89	
Hilton, William Jr.	1,386.04	
Jewett, Frederick	1,964.49	
Keith, Ronald	620.43	
Kelly, Arlene	1,706.01	
Kennedy, John & Kathryn Dian	1,534.08	
Kennison, Paul & Patricia	2,614.27	
Kingery, Audrey & Raymond	1,017.33	
Kinne, Jack & Carolyn	1,035.72	
Kinney, Wesley	338.93	
Kinney, Wesley	469.20	
Lagasse, Theona	813.43	
Laughton, Heirs of John	1,361.15	
Leyden, James & Jay	1,421.07	
MacLeod, Kenneth & Pam	1,493.02	
Magee, Maureen	1,841.31	
MaQuire, James B.	27.06	
Marquis, Joan	895.51	
McKown, Brenda	1,377.60	
Meserve, Irene & Kenneth	1,753.21	
Morrison, Audrey & Ralph	1,363.30	
Napolitano, John & Linda	1,818.67	
Nason, Basil	1,465.06	
Neilsen, Lief & Jayne	1,710.70	
North, Dana	1,836.89	

Oliver, Brian	1,847.38	
Overlock, Ellen	869.68	
PDK, Inc.	903.57	
Priest, William & Aline	1,924.33	
Queen, Robert	1,427.64	
Robinson, Kevin	2,081.04	
Russell, Mark & Tammy	1,595.14	
Seedex, Inc.	4.97	
Seedex, Inc.	296.98	
Sharp, Johnathan & Mary	2,080.76	
Shinner, Ingeborg	2,263.39	
Shirley, Constance	582.86	
Shorey, Jeffrey & Susan	126.96	
Shorey, Jeffrey & Susan	16.56	
Sloat, Ronald	1,950.11	
Small, Caroline	1,631.85	
Sprague, Daphne	2,356.10	
Sprague, Daphne	138.00	
Stewart, John & Melissa	844.78	
Stowell, Christine	1,427.22	
Strom, Michael & Lory	1,666.98	
Surface Cleaning Experts	19.32	P
Taplin, Kenneth & Catherine	66.24	
Taplin, Kenneth & Catherine	1,666.49	
Taylor, Stephen	220.80	
United Properties, Inc.	4,629.49	
Vacationland Video	6.90	P
Verrier, Suzanne	3,620.95	
Vincent, Glenn & Moire	841.16	
Wilson, Gary	574.08	
Yarrington, Margaret	11.10	
	<u>141,058.23</u>	

P denotes personal property tax.

\* denotes paid in full after close of books.

**1992 PERSONAL PROPERTY TAXES**

Audette, R.C. & Sons	518.70
Dexter & Sons	6.65
Earthworks, Matteson	445.55
Golden Shears	1.99
Surface Cleaning Experts	<u>18.62</u>
	991.51

**1993 TAX LIENS (1992 TAX)**

Anderson, George W. Sr.	345.80
Blackstone, Catherine	1,348.41
Campbell, Andrea & David	510.42
Clukey, James	966.72
Codere, Roger	1,695.56
Davis, Ronald	900.01
Dence, Brad	1,217.51
Dexter, William & Thomas	533.33
Dexter, William	5,763.26
Finch, Virginia & Charles	1,008.65
Ford-Stanhope	287.28
Ford-Stanhope	287.28
Ford-Stanhope	287.28
Ford-Stanhope	294.20
Ford-Stanhope	291.00
Gallant, Robert A.	266.00
Gillespie Farms, Inc.	95.76
Gillespie Farms, Inc.	186.20
Gillespie Farms, Inc.	5,561.20
Hall, James B. II	1,554.48
Halleman, Charles & Linda	10.64
Hayward, Dean	1,486.59
Jewett, Frederick	303.95
Kelly, Arlene	1,644.20
Kinne, Jack & Carolyn	998.19
Magee, Maureen	1,774.60
McKown, Brenda	1,327.69
North, Dana	1,770.33
Oliver, Brian	1,780.44
Overlock, Ellen	688.17
Priest, William & Aline	1,854.61
Queen, Robert	1,375.91
Rickett, Wilbur	1,532.72

Russell, Mark & Tammy	331.37
Scott Dugas Trucking	307.50
Sharp, Jonathan & Mary	2,005.37
Stowell, Christine	1,375.51
Strom, Michael & Lorry	1,606.58
Taplin, Kenneth & Catherine	1,606.11
Whitney (Barber), Sally	<u>1,605.90</u>
	48,786.73

**1992 TAX LIENS (1991 TAX)**

Hayward, Dean Sr.	<u>658.65</u>
	658.65

TOWN OF NORTH YARMOUTH  
NORTH YARMOUTH, MAINE

FINANCIAL REPORT  
YEAR ENDED  
DECEMBER 31, 1993



TOWN OF NORTH YARMOUTH, MAINE  
DECEMBER 31, 1993

TABLE OF CONTENTS

INDEPENDENT AUDITORS' REPORT

GENERAL PURPOSE FINANCIAL STATEMENTS:

Combined Balance Sheets - All Fund Types and Account Groups	Exhibit A-1
Combined Statements of Revenues, Expenditures and Changes in Fund Balance - All Fund Types	Exhibit A-2
General Fund:	
Comparative Balance Sheets	Exhibit B-1
Statement of Revenues and Expenditures - Budget and Actual	Exhibit B-2
Statement of Changes in Fund Balance	Exhibit B-3
Special Revenue Funds:	
Combining Balance Sheet	Exhibit C-1
Combining Statement of Revenues, Expenditures and Changes in Fund Balance	Exhibit C-2
Capital Projects Funds:	
Comparative Balance Sheets	Exhibit D-1
Statements of Revenues, Expenditures and Changes in Fund Balance	Exhibit D-2
Trust Funds:	
Comparative Balance Sheets	Exhibit E-1
Statements of Revenues, Expenditures and Changes in Fund Balance	Exhibit E-2
General Long-Term Debt Group of Accounts:	
Combining Statement of Changes in General Long-Term Debt	Exhibit F-1
Notes to Financial Statements	

SUPPLEMENTAL DATA:

Combining Statement of General Fund Reserves	Schedule 1
Valuation, Assessment and Collection of Taxes	Schedule 2
Statement of Departmental Operations	Schedule 3

**BERRY, FOWLES & Co.**

CERTIFIED PUBLIC ACCOUNTANTS

6 FUNDY CIRCLE

FALMOUTH, MAINE 04105

DONALD E. TALBOT, CPA  
GEORGE R. HOWARD, CPA  
MICHAEL C. ROYER, MST, CPA  
PETER E. DUNN, JR., CPA  
ROBERT R. THERIAULT, CPA, CFP  
ALAN D. SANFORD, MBA, 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, 1993 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, 1993 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 9, 1994

TOWN OF NORTH YARMOUTH, MAINE  
 ALL FUND TYPES AND ACCOUNT GROUPS  
 COMBINED BALANCE SHEETS  
 DECEMBER 31, 1993  
 (With Comparative Totals for December 31, 1992)

Exhibit A-1

	Governmental Fund Types			Fiduciary Fund Type	Account Group	Totals	
	General	Special Revenue Funds	Capital Projects	Trust	General Long-Term Debt	(Memorandum Only) 1993      1992	
<b>ASSETS:</b>							
Cash and Investments	\$377,787.	\$7,381.	\$104,556.	\$55,182.	--	\$544,906.	\$ 522,446.
Receivables:							
Taxes	146,300.	--	--	--	--	146,300.	187,854.
Liens	48,465.	--	--	--	--	48,465.	58,010.
Accounts	1,518.	--	--	--	--	1,518.	1,595.
Tax Acquired Property	658.	--	--	--	--	658.	--
Due from Other Funds	1,205.	--	--	--	--	1,205.	19,827.
Amount to be Provided for Accrued Compensated Absences	--	--	--	--	\$ 11,125.	11,125.	--
Amount to be Provided for Retirement of General Long-Term Debt	--	--	--	--	185,000.	185,000.	275,500.
<b>TOTAL ASSETS</b>	<b>\$575,933.</b>	<b>\$7,381.</b>	<b>\$104,556.</b>	<b>\$55,182.</b>	<b>\$196,125.</b>	<b>\$939,177.</b>	<b>\$1,065,232.</b>
<b>LIABILITIES AND FUND EQUITY:</b>							
Liabilities:							
Accounts Payable	\$ 8,304.	--	\$ 10,843.	--	--	\$ 19,147.	\$ 4,900.
Deferred Revenues	138,791.	--	--	--	--	138,791.	119,436.
Due to Other Funds	--	--	--	\$ 1,205.	--	1,205.	19,827.
Accrued Compensated Absences	--	--	--	--	\$ 11,125.	11,125.	--
General Obligation Bonds and Notes Payable	--	--	--	--	185,000.	185,000.	275,500.
	<u>\$147,095.</u>	<u>--</u>	<u>\$ 10,843.</u>	<u>\$ 1,205.</u>	<u>\$196,125.</u>	<u>\$355,268.</u>	<u>\$ 419,663.</u>
Fund Equity:							
Fund Balances:							
Reserved	\$118,412.	--	--	--	--	\$118,412.	\$ 114,157.
Unreserved:							
Designated	23,701.	--	--	--	--	23,701.	82,206.
Undesignated	286,725.	\$7,381.	\$ 93,713.	\$53,977.	--	441,796.	449,206.
	<u>\$428,838.</u>	<u>\$7,381.</u>	<u>\$ 93,713.</u>	<u>\$53,977.</u>	<u>--</u>	<u>\$583,909.</u>	<u>\$ 645,569.</u>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<b>\$575,933.</b>	<b>\$7,381.</b>	<b>\$104,556.</b>	<b>\$55,182.</b>	<b>\$196,125.</b>	<b>\$939,177.</b>	<b>\$1,065,232.</b>

The Accompanying Notes are an Integral Part of these Statements.

TOWN OF NORTH YARMOUTH, MAINE  
ALL FUND TYPES  
COMBINED STATEMENTS OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
YEAR ENDED DECEMBER 31, 1993  
(With Comparative Totals for December 31, 1992)

Exhibit A-2

	Governmental Fund Types			Fiduciary Fund Type	Totals	
	General	Special Revenue Funds	Capital Projects	Trust	(Memorandum Only)	
					1993	1992
<b>REVENUES:</b>						
Taxes	\$2,168,141.	--	--	--	\$2,168,141.	\$2,020,029.
Intergovernmental	172,106.	--	\$118,654.	--	290,760.	101,234.
Miscellaneous	130,092.	\$ 351.	4,326.	\$ 4,263.	139,032.	44,303.
	<u>\$2,470,339.</u>	<u>\$ 351.</u>	<u>\$122,980.</u>	<u>\$ 4,263.</u>	<u>\$2,597,933.</u>	<u>\$2,165,566.</u>
<b>EXPENDITURES:</b>						
General Government	\$ 94,793.	--	--	--	\$ 94,793.	\$ 67,395.
Public Safety and Services	78,516.	--	--	\$ 2,002.	80,518.	66,528.
Public Works and Sanitation	374,794.	\$ 7,970.	--	--	382,764.	306,647.
Fixed Expenses and Operations	227,809.	--	--	--	227,809.	184,682.
Town Organizations and Committees	44,243.	--	--	--	44,243.	43,016.
Education	1,419,096.	--	--	--	1,419,096.	1,303,300.
Debt Service	109,192.	--	--	--	109,192.	94,138.
Capital Investment	45,000.	--	\$201,928.	--	246,928.	53,204.
	<u>\$2,393,443.</u>	<u>\$ 7,970.</u>	<u>\$201,928.</u>	<u>\$ 2,002.</u>	<u>\$2,605,343.</u>	<u>\$2,118,910.</u>
<b>EXCESS OF REVENUES OVER (UNDER) EXPENDITURES</b>	\$ 76,896.	\$ (7,619.)	\$ (78,948.)	\$ 2,261.	\$ (7,410.)	\$ 46,656.
<b>OTHER FINANCING SOURCES (USES):</b>						
Operating Transfers In (Out)	9,355.	(9,455.)	--	100.	--	--
<b>EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES</b>	\$ 86,251.	\$ (17,074.)	\$ (78,948.)	\$ 2,361.	\$ (7,410.)	\$ 46,656.
<b>UNRESERVED UNDESIGNATED FUND BALANCE - AT BEGINNING OF YEAR</b>	200,474.	24,455.	172,661.	51,616.	449,206.	402,550.
<b>UNRESERVED UNDESIGNATED FUND BALANCE - AT END OF YEAR</b>	<u>\$ 286,725.</u>	<u>\$ 7,381.</u>	<u>\$ 93,713.</u>	<u>\$53,977.</u>	<u>\$ 441,796.</u>	<u>\$ 449,206.</u>

The Accompanying Notes are an Integral Part of these Statements.

Exhibit B-1

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

	<u>1993</u>	<u>1992</u>
<b>ASSETS:</b>		
Cash	\$377,787.	\$272,584.
Receivables:		
Taxes - Current and Prior Years	146,300.	187,854.
Tax Liens	48,465.	58,010.
Accounts	1,518.	1,595.
Tax Acquired Property	658.	--
Due from Other Funds	<u>1,205.</u>	<u>10,372.</u>
<b>TOTAL ASSETS</b>	<b>\$575,933.</b> =====	<b>\$530,415.</b> =====
 <b>LIABILITIES AND FUND BALANCES:</b>		
Liabilities:		
Accounts Payable	\$ 8,304.	\$ 4,687.
Deferred Revenues - Property Taxes	138,791.	119,436.
Due to Other Fund	<u>--</u>	<u>9,455.</u>
	<u>\$147,095.</u>	<u>\$133,578.</u>
 Fund Balances:		
Reserved for Specific Purposes	\$118,412.	\$114,157.
Unreserved:		
Designated	23,701.	82,206.
Undesignated	<u>286,725.</u>	<u>200,474.</u>
	<u>\$428,838.</u>	<u>\$396,837.</u>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<b>\$575,933.</b> =====	<b>\$530,415.</b> =====

The Accompanying Notes are an Integral Part of these Statements.

TOWN OF NORTH YARMOUTH, MAINE  
GENERAL FUND  
STATEMENT OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL  
YEAR ENDED DECEMBER 31, 1993

Exhibit B-2

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b>REVENUES:</b>			
Taxes:			
Property	\$1,959,157.	\$1,946,560.	\$(12,597.)
Excise	85,000.	221,581.	136,581.
	<u>\$2,044,157.</u>	<u>\$2,168,141.</u>	<u>\$123,984.</u>
Intergovernmental:			
State Revenue Sharing	\$ 45,000.	\$ 116,150.	\$ 71,150.
Education	--	734.	734.
Veterans Exemption	--	505.	505.
Recycling Grant	15,000.	--	(15,000.)
Highway Block Grant	38,000.	38,054.	54.
General Assistance	18,000.	15,235.	(2,765.)
Other	--	1,428.	1,428.
	<u>\$ 116,000.</u>	<u>\$ 172,106.</u>	<u>\$ 56,106.</u>
Miscellaneous:			
Interest - Net	--	\$ 19,627.	\$ 19,627.
Cable	--	4,407.	4,407.
Reserves	\$ 45,000.	45,000.	--
Town of Pownal	22,737.	22,737.	--
Landfill, Clerk/Permit Fees	27,350.	36,359.	9,009.
Other	500.	1,962.	1,462.
	<u>\$ 95,587.</u>	<u>\$ 130,092.</u>	<u>\$ 34,505.</u>
Total Revenues (Note 3)	<u>\$2,255,744.</u>	<u>\$2,470,339.</u>	<u>\$214,595.</u>
<b>EXPENDITURES:</b>			
General Government	\$ 97,450.	\$ 94,793.	\$ 2,657.
Public Safety and Services	84,040.	78,516.	5,524.
Public Works and Sanitation	374,794.	374,794.	--
Fixed Expenses and Operations	236,269.	227,809.	8,460.
Town Organizations and Committees	44,243.	44,243.	--
Education	1,419,110.	1,419,096.	14.
Debt Service	109,193.	109,192.	1.
Capital Investment	45,000.	45,000.	--
Total Expenditures	<u>\$2,410,099.</u>	<u>\$2,393,443.</u>	<u>\$ 16,656.</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>\$ (154,355.)</u>	<u>\$ 76,896.</u>	<u>\$231,251.</u>
<b>OTHER FINANCING SOURCES (USES):</b>			
Operating Transfers In (Out):			
Trust Funds	\$ (100.)	\$ (100.)	--
Special Revenue Funds	9,455.	9,455.	--
	<u>\$ 9,355.</u>	<u>\$ 9,355.</u>	<u>--</u>
EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDI- TURES AND OTHER USES	<u>\$ (145,000.)</u>	<u>\$ 86,251.</u>	<u>\$231,251.</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, 1993

	<u>Unreserved</u>		
	<u>Designated for Subsequent Years' Expenditures</u>	<u>Undesignated</u>	<u>Total</u>
FUND BALANCE - JANUARY 1, 1993	\$ 82,206.	\$200,474.	\$282,680.
EXCESS OF ACTUAL REVENUES AND OTHER SOURCES OVER (UNDER) ACTUAL EXPENDITURES AND OTHER USES (Exhibit B-2)	<u>(58,505.)</u>	<u>86,251.</u>	<u>27,746.</u>
FUND BALANCE - DECEMBER 31, 1993	\$ 23,701. =====	\$286,725. =====	\$310,426. =====

The Accompanying Notes are an Integral Part of these Statements.



TOWN OF NORTH YARMOUTH, MAINE  
 SPECIAL REVENUE FUNDS  
 COMBINING BALANCE SHEET  
 DECEMBER 31, 1993

	<u>Hurricane Disaster Relief</u>	<u>Quality Homes Paving</u>	<u>Total</u>
ASSETS	-- ====	\$7,381. =====	\$7,381. =====
FUND BALANCE	-- ====	\$7,381. =====	\$7,381. =====

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, 1993

	<u>Hurricane Disaster Relief</u>	<u>Quality Homes Paving</u>	<u>Total</u>
REVENUES	--	\$ 351.	\$ 351.
EXPENDITURES:			
Designated Purpose	<u>--</u>	<u>7,970.</u>	<u>7,970.</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	--	\$ (7,619.)	\$ (7,619.)
OTHER FINANCING SOURCES (USES):			
Operating Transfers Out	<u>\$(9,455.)</u>	<u>--</u>	<u>(9,455.)</u>
EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDI- TURES AND OTHER USES	\$(9,455.)	\$ (7,619.)	\$ (17,074.)
FUND BALANCE - JANUARY 1, 1993	<u>9,455.</u>	<u>15,000.</u>	<u>24,455.</u>
FUND BALANCE - DECEMBER 31, 1993	-- =====	\$ 7,381. =====	\$ 7,381. =====

The Accompanying Notes are an Integral Part of these Statements.

Exhibit D-1

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

	<u>1993</u>	<u>1992</u>
ASSETS:		
Cash and Investments	\$104,556. =====	\$181,211. =====
LIABILITIES AND FUND BALANCE:		
Liabilities:		
Due to General Fund	--	\$ 8,550.
Accounts Payable	\$ 10,843.	--
Fund Balance	<u>93,713.</u>	<u>172,661.</u>
TOTAL LIABILITIES AND FUND BALANCE	\$104,556. =====	\$181,211. =====

The Accompanying Notes are an Integral Part of these Statements.

Exhibit D-2

TOWN OF NORTH YARMOUTH, MAINE  
CAPITAL PROJECTS FUNDS  
STATEMENTS OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCE  
YEARS ENDED DECEMBER 31,

	<u>Town Designated Projects</u>	
	<u>1993</u>	<u>1992</u>
REVENUES:		
Intergovernmental	\$118,654.	\$ 17,152.
Interest	<u>4,326.</u>	<u>5,956.</u>
TOTAL REVENUES	\$122,980.	\$ 23,108.
EXPENDITURES	<u>201,928.</u>	<u>33,204.</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	\$ (78,948.)	\$ (10,096.)
OTHER FINANCING SOURCES (USES):		
Operating Transfers In (Out)	<u>--</u>	<u>4,000.</u>
EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	\$ (78,948.)	\$ (6,096.)
FUND BALANCE - JANUARY 1	<u>172,661.</u>	<u>178,757.</u>
FUND BALANCE - DECEMBER 31	\$ 93,713. =====	\$172,661. =====

The Accompanying Notes are an Integral Part of these Statements.

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

	<u>Cemetery Trust Funds</u>	
	<u>1993</u>	<u>1992</u>
ASSETS:		
Cash - Savings	\$55,182. =====	\$53,438. =====
LIABILITIES AND FUND BALANCE:		
Liabilities:		
Due to General Fund	\$ 1,205.	\$ 1,822.
Fund Balance	<u>53,977.</u>	<u>51,616.</u>
TOTAL LIABILITIES AND FUND BALANCE	\$55,182. =====	\$53,438. =====

The Accompanying Notes are an Integral Part of these Statements.

Exhibit E-2

TOWN OF NORTH YARMOUTH, MAINE  
TRUST FUNDS  
STATEMENTS OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCE  
YEARS ENDED DECEMBER 31,

	<u>Cemetery Trust Funds</u>	
	<u>1993</u>	<u>1992</u>
REVENUES:		
Interest	\$ 2,813.	\$ 3,276.
Sale of Lots and Perpetual Care	<u>1,450.</u>	<u>975.</u>
	\$ 4,263.	\$ 4,251.
EXPENDITURES:		
Care and Maintenance of Cemeteries	<u>2,002.</u>	<u>2,817.</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	\$ 2,261.	\$ 1,434.
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	\$ 2,361.	\$ 1,534.
FUND BALANCE - JANUARY 1	<u>51,616.</u>	<u>50,082.</u>
FUND BALANCE - DECEMBER 31	\$53,977. =====	\$51,616. =====

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, 1993

<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</u>		<u>Balance End of Period</u>
								<u>Issued</u>	<u>Retired</u>	
<b>FLEET BANK:</b>										
1988 Capital Improvement	6.75%	6-15-89 to 6-15-93	\$ 50,500.	\$252,500.	\$252,500.	\$202,000.	\$ 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.	80,000.	225,000.	--	40,000.	\$185,000.
							<u>\$275,500.</u>	<u>--</u>	<u>\$90,500.</u>	<u>\$185,000.</u>

The Accompanying Notes are an Integral Part of these Statements.

TOWN OF NORTH YARMOUTH, MAINE  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 1993

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, 1993

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, 1993

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, 1993

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, 1993

NOTE 1 - SUMMARY OF ACCOUNTING POLICIES (Continued):

Interfund Transactions:

During the course of normal operations, the Town has had 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, 1993

NOTE 2 - DEPOSITS AND INVESTMENTS (Continued):

Deposits (Continued):

At December 31, 1993, 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	\$157,686.	\$122,257.	\$102,614.	--	\$19,643.
Certificates of Deposit	<u>163,273.</u>	<u>163,273.</u>	<u>92,822.</u>	<u>--</u>	<u>70,451.</u>
	\$320,959.	\$285,530.	\$195,436.	--	\$90,094.
	=====	=====	=====	=====	=====

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, 1993 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	\$223,947.	\$223,947.	--	\$223,947.	--
	=====	=====	=====	=====	=====

TOWN OF NORTH YARMOUTH, MAINE  
NOTES TO FINANCIAL STATEMENTS (Continued)  
DECEMBER 31, 1993

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, 1993, upon which the levy for the year ended December 31, 1993 was based, was \$141,967,878. Schedule 2 summarizes the 1993 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 \$18,600. for the year ended December 31, 1993.

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 \$(12,597.) represents the change in deferred tax revenues of \$(13,015.), and supplemental taxes of \$418.

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, 1993

## NOTE 4 - LONG-TERM DEBT:

The following is a summary of long-term debt transactions of the Town for the year ended December 31, 1993:

	<u>General Long-Term Debt</u>
Long-Term Debt Payable at December 31, 1992	\$275,500.
Principal Additions	--
	\$275,500.
Debt Retired	90,500.
Long-Term Debt Payable at December 31, 1993	\$185,000.
	=====

The annual requirements to amortize debts outstanding as of December 31, 1993 are as follows:

	<u>Principal</u>	<u>Interest</u>	<u>Total Debt Service</u>
1994	\$ 40,000.	\$13,967.	\$ 53,967.
1995	145,000.	10,948.	155,948.
	\$185,000.	\$24,915.	\$209,915.
	=====	=====	=====

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, 1993 of \$185,000. was approximately \$19,922,500. below the Town's statutory debt limit.

TOWN OF NORTH YARMOUTH, MAINE  
NOTES TO FINANCIAL STATEMENTS (Continued)  
DECEMBER 31, 1993

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, 1993 is: .86% (\$274,383.) of Cumberland County's outstanding debt of \$31,905,000., and 24.43% (\$301,711.) of Maine School Administrative District No. 51's outstanding debt of \$1,235,000. In addition, the Town is contracted to pay subsidy to Maine School Administrative District No. 51 to June 30, 1994 totalling \$753,401.

NOTE 6 - CONTINGENT LIABILITY:

The Town entered into an agreement with Regional Waste Systems, Inc. (RWS), a Maine Corporation, with twenty one 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, 1993 (the most recent data available), outstanding municipal solid waste bonds of RWS totalled \$86,200,000., of which the Town of North Yarmouth's share, based on estimated tonnage to be delivered, amounts to \$999,920. (1.16%).

In addition, the Town of North Yarmouth and twenty six other municipalities have entered into an agreement with RWS for a material recycling facility. At June 30, 1993 (the most recent data available), outstanding material recycling facility bonds of RWS totalled \$13,336,000., of which the Town of North Yarmouth's share, based on estimated tonnage to be delivered, amounts to \$121,358. (.91%).



## Annual Report

TOWN OF NORTH YARMOUTH, MAINE  
 NOTES TO FINANCIAL STATEMENTS (Continued)  
 DECEMBER 31, 1993

## 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 - INTERFUND RECEIVABLES AND PAYABLES:

Individual interfund receivables and payables at December 31, 1993 were as follows:

<u>Fund</u>	<u>Interfund Receivables</u>	<u>Interfund Payables</u>
General	\$1,205.	--
Trust	<u>    --</u>	<u>\$ 1,205.</u>
	\$1,205.	\$ 1,205.
	=====	=====

## 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	\$22,314.
Town Organizations and Committees	<u>    1,387.</u>
	\$23,701.
	=====

TOWN OF NORTH YARMOUTH, MAINE  
NOTES TO FINANCIAL STATEMENTS (Continued)  
DECEMBER 31, 1993

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 1993, the Town's contribution to ICMA was approximately \$5,960.

Additionally, the Town participates in the Social Security Retirement Program. The Town's contribution to social security was approximately \$12,748. for the year ended December 31, 1993.

NOTE 11 - CAPITAL PROJECTS - LANDFILL CLOSURE:

In 1992, the Town of North Yarmouth filed an application with the State of Maine for assistance with regards to Phase I Closure Project.

Under statutory provisions, the Department of Environmental Protection is authorized to pay an amount not in excess of 75% of the cost of closure, or 90% of the cost of remedial action to occur at municipal solid waste landfills.

State funds requested and received in 1993 amounted to \$118,654. It is anticipated that approximately \$80,000. will be forthcoming from the State to help defray the balance of the project costs.

Schedule 1

TOWN OF NORTH YARMOUTH, MAINE  
 COMBINING STATEMENT OF GENERAL FUND RESERVES  
 YEAR ENDED DECEMBER 31, 1993

	<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>1,438.</u>	<u>\$ 265.</u>	<u>2,552.</u>	<u>4,255.</u>
	\$26,438.	\$ 265.	\$22,552.	\$ 49,255.
EXPENDITURES	<u>20,000.</u>	<u>--</u>	<u>25,000.</u>	<u>45,000.</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	\$ 6,438.	--	\$(2,448.)	\$ 4,255.
BALANCE - JANUARY 1, 1993	<u>37,402.</u>	<u>\$8,856.</u>	<u>67,899.</u>	<u>114,157.</u>
BALANCE - DECEMBER 31, 1993	<u>\$43,840.</u>	<u>\$9,121.</u>	<u>\$65,451.</u>	<u>\$118,412.</u>

BERRY FOWLES & CO. - FALMOUTH, MAINE

Annual Report

## Schedule 2

TOWN OF NORTH YARMOUTH, MAINE  
VALUATION, ASSESSMENT AND COLLECTION OF TAXES  
YEAR ENDED DECEMBER 31, 1993

VALUATION AND ASSESSMENT

Real Property	\$141,400,652.
Personal Property	<u>567,226.</u>
<b>TOTAL VALUATION</b>	<b>\$141,967,878.</b>
 Tax Rate per Thousand	 <u>13.80</u>
 <b>TAX COMMITMENT</b>	 <b>\$ 1,959,157.</b> <b>=====</b>

APPROPRIATIONS

Municipal Functions	\$ 966,686.
Maine School Administrative District No. 51	1,419,110.
County Tax	88,009.
Overlay	<u>18,600.</u>
	<b>\$ 2,492,405.</b>
Less: Estimated Revenues	<u>533,248.</u>
 <b>TAX COMMITMENT</b>	 <b>\$ 1,959,157.</b> <b>=====</b>

TAXES 1993

Original Commitment	\$ 1,959,157.
Supplemental Commitment	<u>418.</u>
	<b>\$ 1,959,575.</b>
Less: Collection (Net of Refunds) and Adjustments	\$1,806,961.
Abatements	3,622.
Discounts	<u>8,221.</u>
	<u>1,818,804.</u>
 <b>TAXES RECEIVABLE - DECEMBER 31, 1993</b>	 <b>\$ 140,771.</b> <b>=====</b>

TOWN OF NORTH YARMOUTH, MAINE  
 STATEMENT OF DEPARTMENTAL OPERATIONS  
 YEAR ENDED DECEMBER 31, 1993

Schedule 3

	Appropriation Balances Forward	Appropriations	Other Credits	Total Available	Expenditures	Balances		
						Overdrawn	Lapsed Unexpended	Carried Forward
GENERAL GOVERNMENT	--	\$ 97,450.	--	\$ 97,450.	\$ 94,793.	--	\$ 2,657.	--
PUBLIC SAFETY AND SERVICES	--	84,040.	\$ 2,365.	86,405.	80,881.	--	5,524.	--
PUBLIC WORKS AND SANITATION	\$82,206.	374,794.	10,446.	467,446.	445,132.	--	--	\$22,314.
FIXED EXPENSES AND OPERATIONS	--	236,269.	7,886.	244,155.	235,695.	--	8,460.	--
TOWN ORGANIZATIONS AND COMMITTEES	--	44,243.	1,496.	45,739.	44,352.	--	--	1,387.
EDUCATION	--	1,419,110.	--	1,419,110.	1,419,096.	--	14.	--
DEBT SERVICE	--	109,193.	--	109,193.	109,192.	--	1.	--
CAPITAL INVESTMENTS	--	45,000.	--	45,000.	45,000.	--	--	--
<b>TOTAL</b>	<b>\$82,206.</b>	<b>\$2,410,099.</b>	<b>\$22,193.</b>	<b>\$2,514,498.</b>	<b>\$2,474,141.</b>	<b>--</b>	<b>\$16,656.</b>	<b>\$23,701.</b>

## INDEX

Administrative Assistant, Report of .....	8
Animal Control Officer, Report of .....	30
Auditor's Report .....	45
Budget Committee, Report of .....	13
Building Permits, 1993 .....	37
Cemetery Commission Report .....	27
Cemetery Commission Financial Report .....	28
Conservation Commission, Report of .....	29
Fire Department, Report of .....	24
Historical Society, Report of .....	27
Planning Board, Report of .....	32
Recycling Committee, Report of .....	30
Road Commissioner, Report of .....	12
Schedule of Meetings, Monthly .....	5
School Fund, Annual Report of Trustees .....	25
School District #51, Report of .....	31
Selectmen's Report .....	6
Solid Waste Task Force, Report of .....	33
State Senator and Representative, Letters .....	35, 36
Tax Liens .....	43
Town Commissions, Board and Committees .....	3
Town Officials, Appointed .....	2
Town Officials, Elected .....	2
Unpaid Property Taxes .....	40
Warrant, 1993 .....	16

## 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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**NORTH YARMOUTH, ME 04097**

Elections - March 11 - 7 a.m. - 8 p.m. • Town Meeting - March 12 - 9 a.m.