

12-31-1994

North Yarmouth, Maine Annual Report 1994

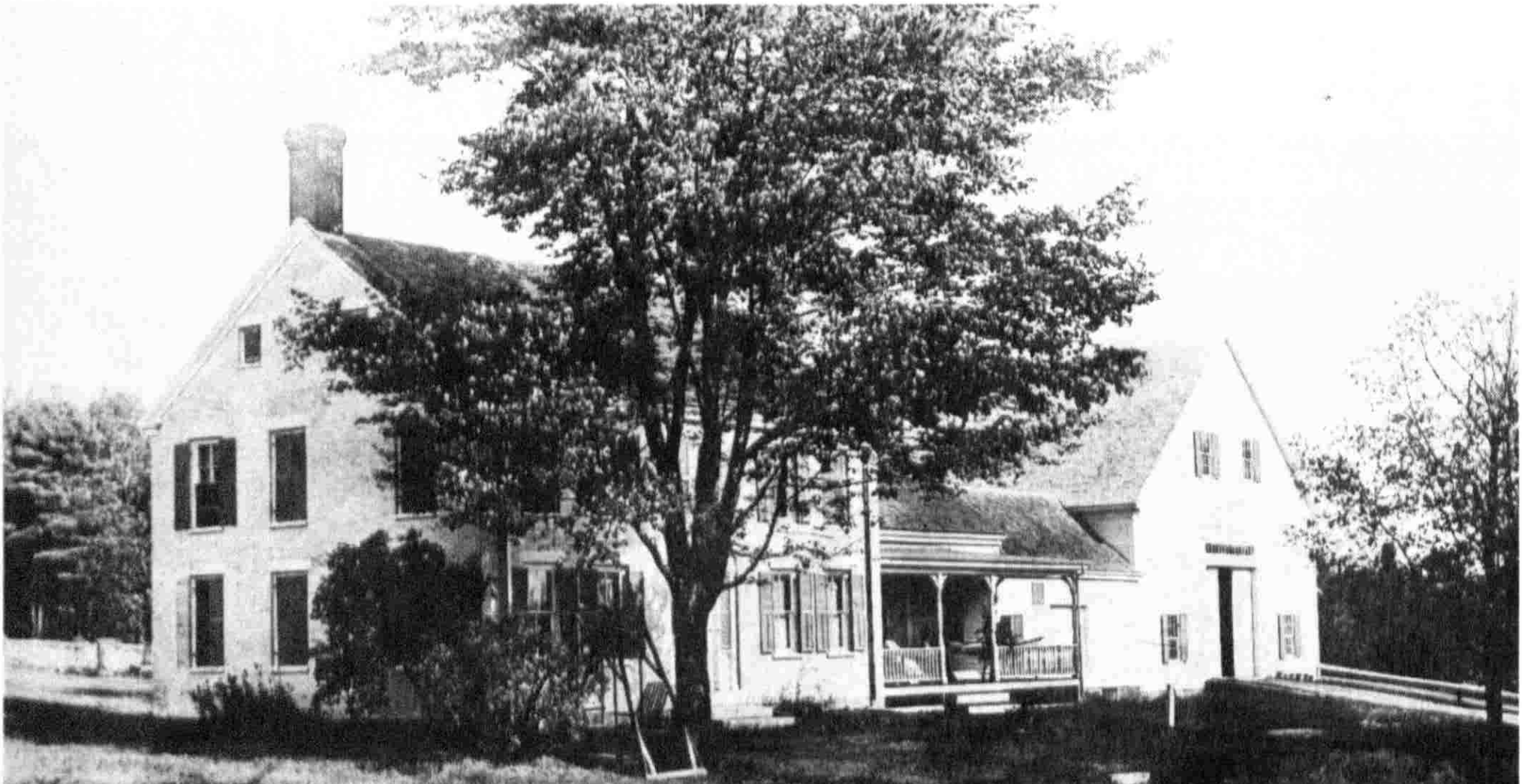
North Yarmouth (Me.). Board of Selectmen

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NORTH YARMOUTH, MAINE – ANNUAL REPORT 1994

COVER PHOTOGRAPH:

This fine old brick house, next to the Memorial School on Route 9, was for many years known as "Hayes Grove", and was noted for its lovely gardens - now long gone. The old barn seen in this photograph was superceded by a huge metal broiler house, a late development in North Yarmouth's once important chicken farming industry.

The house which has recently been extensively restored, was built in 1834 by Levi Hayes in the late Federal style. The other brick houses in Walnut Hill village were all built about the same time.

The Range Road (a continuation of Sweetser Road) once ran close beside it, over the top of Little Walnut Hill joining the New Gloucester Road near the Congregational Church.

The present home of Robert & Darlene Dehler.

This photograph taken about 1900 is from the North Yarmouth Historical Society's growing collection. We are always glad to receive photos for safekeeping or to copy and return.

The gift of Florence M. Baston.

ANNUAL REPORT

of the

TOWN

of

NORTH YARMOUTH

MAINE

Year Ending December 31, 1994

This 1994 Town Report is dedicated to Claudia Quatticci. Claudia's unselfish dedication to the Town of North Yarmouth has been an example to all, young and old.

Claudia has served the Town on its Fire Department, Rescue Service, Ladies Auxiliary and as ballot clerk for over 20 years.

Thank you Claudia!!!



Photo courtesy of *The Forecaster*

ELECTED OFFICIALS AND REPRESENTATIVES

BOARD OF SELECTMEN: JAMES B. MOULTON
 Chrmn., 1995
 DONALD W. SMITH, 1995
 PATRICIA K. HAMEL, 1996
 CLARK H. WHITTIER, 1996
 CARL T. TIEDEMANN, 1997

MODERATOR: CHRISTOPHER VANIOTIS

BUDGET COMMITTEE: WAYNE RAYMOND
 Chrmn., 1997
 JOHN BALDWIN, 1995
 VERNON GOFF, JR., 1995
 WILLIAM HOLDEN, 1995
 KEVIN BALVIN, 1996
 KENT HILTON, 1996
 NANCY SCHAD, 1996
 FRANK COFFIN, 1997
 DAN DWYER, 1997

S.A.D. #51 DIRECTORS: REID HAYWARD, 1995
 DONALD DOYLE, 1996
 MARGARET WILES, 1997

WATER DISTRICT TRUSTEE: ROSALYN I. BASTON, 1997

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:	KAREN G. BROWN
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:	CHRISTOPHER VANIOTIS, Chrmn., 1997 ED GERVAIS, 1995 WILLIAM HOLDEN, 1996 PAUL TURINA, 1998 PRISCILLA BROBST, 1999 JOHN KENNEDY, alternate BARRY PATRIE, alternate
ZONING BOARD OF APPEALS:	SUZANNE QUIRK, Chrmn., 1995 LYNN ESPY, 1996 ROBERT WOOD, 1997 DAVID NORMAN, 1998 JOHN CARPENTER, 1999 FULTON BROWN, alternate JEFF MCEWEN, alternate
BOARD OF ASSESSMENT REVIEW:	ELEANOR CAROLAN CRAIG HIGGINS Chrmn. GEORGE MOULTON

**SHELLFISH CONSERVATION
COMMISSION**

ALBERT TITUS
GUY WATSON
ARTHUR WOODCOCK
JOHN WOODCOCK
ROBERT SWEETSER, alternate

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

SCOTT KERR

CARL TIEDEMANN

WILLIAM UMBERGER

CONSERVATION COMMISSION

CHARLES BERNACCHIO
JAY ESPY
PETER MILLIKEN

GIL BIRNEY
LEWIS HOLMAN
SAM RISTICH

LYNN YOUNG

RECYCLING COMMITTEE

PRISCILLA AMBROSE
TRACY DAHLGREN, Co. Chrmn.
SARAH MORRISON
GREG SOPER

SANDRA BOYNTON
ANNE EDWARDS, Co. Chrmn.
DONNA PATRIE
CAROLYN VAN DYKE

VIRGINIA VAN DYKE

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

ROBERT HASSON 829-4800

STATE REPRESENTATIVE - DISTRICT 42**JOSEPH B. TAYLOR**

<u>State Office</u>	<u>Home</u>
House of Representatives	14 Lawn Avenue
Augusta, ME 04333-0002	Cumberland, ME 04021
(207) 287-1400	(207) 829-5751

STATE SENATOR - DISTRICT 26**JEFFREY H. BUTLAND**

<u>State Office</u>	<u>Home</u>
Senate Chamber	P.O. Box 431
Augusta, ME 04333	Cumberland, ME 04021
(207) 287-1500	(207) 829-5357

MONTHLY SCHEDULE OF MEETINGS

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

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

REPORT OF THE NORTH YARMOUTH BOARD OF SELECTMEN

It is with pleasure that the North Yarmouth Board of Selectmen report to you, the citizens and taxpayers of North Yarmouth, regarding the year 1994.

The following issues were researched and addressed over the past year:

1. An ordinance allowing septic waste from North Yarmouth to be disposed of at the facilities of the Portland Water District was adopted. It currently costs about \$220.00 to dispose of 1000 gallons of septic waste at the Portland Water District. As a homeowner you pay 1/2 of this fee and the Town pays the other half.
2. A temporary transfer station located at the Public Works facility on Parsonage Road was approved by the Maine Department of Environmental Protection. The facility has been open during the spring, summer and fall 2 Saturdays per month. Use has been very slight.
3. The Federal Flood Management Ordinance was revised.
4. A saving of nearly \$20,000 was realized by putting the curbside collection of household trash to a competitive bid process. Astro Waste of Old Orchard Beach was the successful bidder.
5. The Gray, Pownal, Yarmouth and Cumberland Town lines were perambulated by Donald Smith who was accompanied by various selectmen and other town officials. We thank Don for his dedication to this task.
6. The Public Works Department underwent an inventory and capital planning process to identify the needs of the department over the next several years.
7. Planning continued for a regional construction/demolition debris transfer station to be located at the Freeport Recycling Facility. The facility nears permit approval and should be operational in late 1995.
8. A special Town meeting was held to finally resolve the long standing legal discrepancies regarding the Prince Well Road (or Montague Road). The town meeting laid out a new road description and compensated homeowners for the loss of any usable land. The roadway is in the process of being rebuilt and moved under an agreement with A.H. Grover, Inc. The construction equipment time is being donated by A.H. Grover, Inc. with the material coming from the Town's gravel pit. The project will be completed in the spring of 1995 with a savings of many thousands of dollars to the Town. The road will serve the current houses along the Prince Well Road as well as 4 new lots created by the Grover family.

Annual Report

9. A clean-up weekend was held in early June and was most successful. The cost was under budget and the amount of material collected greatly exceeded what was anticipated. Funds have been budgeted to allow this event to be held twice in 1995.
10. Paving projects for 1994 included West Pownal Road. A crack filler and sealant was used on a trial basis on Sligo Road.
11. A waste oil burner was installed at the Public Works Garage and has saved several hundred dollars in heating costs already this winter. Please watch notices for times when you can bring your waste oil to the facility to be disposed of.
12. Several areas of the Town Personnel Policy were reviewed by the Board and revisions or corrections were made.
13. Steeple Chase Road within the Equestrian Estates Subdivision was accepted by the Board of Selectmen and the Road Commissioner after authorization by the Town. An escrow fund is being held to cover any unforeseen issues that might arise over the winter months.
14. The Board authorized John Robinson of Falmouth to review all of the Town insurance policies. The policies are many and varied and Mr. Robinson made some recommendations as far as coverage limits.
15. The budget of Cumberland County gathered the interest of all Board members as it will bring us a proposed 27% increase for 1995. The Board continues to meet and correspond with the County Commissioners regarding this huge increase. It is felt that the Cumberland County Commissioners are not being mindful of fiscal responsibilities to the taxpayers of the county in putting forward a budget with as demonstrable an increase as this shows.
16. Groundwater Monitoring plan for the landfill on West Pownal Road was reviewed and will be revised in order to begin background testing of the site in the near future.
17. Recent sales and valuation have prompted the Board to begin considering a more equitable process of setting the tax valuation on many properties within North Yarmouth. A sales study is currently being conducted which will be presented to the Board shortly.
18. Work has been undertaken to request the Maine Legislature to consider redefining the Town line of Cumberland and North Yarmouth along Greely Road Extension, Greely Road and the Westbridge Subdivision. The line presently runs down the center of the Greely Road although records also call for it to run along one side of the roadway or another at certain points.

Within the Westbridge Subdivision, the line crossed several of the house lots. Errors were found with the layout of the subdivision itself and the legislature has the ability to correct all of these situations.

As we look forward to 1995, we look at a year of increasing cost. We will see increase in county taxes, education, solid waste disposal and many other areas. North Yarmouth is still a very desirable community in which to purchase property and make your home, and additional valuation will accommodate a good portion of this increase. There will be, however, an increase in the amount to be raised by taxes in 1995. The rate was decreased in 1994 and every effort is being made to control costs, especially those that are within our control.

The Board would like to thank all members of all committees, commissions and boards for their unselfish giving to this community. Without the volunteers who help to organize, plan and implement, we would be a much different community.

We also wish to thank all Town employees for the work that they do in the Town Office, along the roadside or in the plow truck. Most of all we thank the citizens of North Yarmouth for their understanding and cooperation in many areas. We look forward to a safe and efficient 1995!

Respectfully submitted,

JAMES B. MOULTON, Chrmn.
PATRICIA K. HAMEL
DONALD W. SMITH
CARL T. TIEDEMANN
CLARK H. WHITTIER

REPORT OF THE ADMINISTRATIVE ASSISTANT

1994 has been a productive and often overly busy year here in the Municipal Office. I want to start this report by thanking those who work for the Town in every capacity. Dedicated employees who work in the public sector are generally those who continue to give of themselves, and your employees are no exception. Whether in the Municipal Office or in a plow truck in a snow storm, these folks deserve credit and applause. We so often answer complaints and criticisms, I am proud to say that over the past year several letters have been sent expressing praise for the actions and understanding of several of your employees. We always appreciate constructive criticism, however, productive praise is appreciated also!

In 1994 the following activities were conducted in the Town Office:

Recreation Vehicles

Boat Registrations	242
Temporary Boat Registrations	53
Snowmobile Registrations	184
Temporary Snowmobile Registrations	126
ATV Registrations	46
Temporary ATV Registrations	31

Dog Licenses

Male/Female	39
Neutered/Spayed	216
Kennel Licenses	4

Motor Vehicles

Resident	2,922
Non Resident	120

Inland Fisheries & Wildlife

Hunting	126
Fishing	255
Combination	224
Junior Hunting	31
Serviceman's Combo	1
Archery	28
Bear	6
Pheasant Stamp	3
Duck Stamp	23
Muzzleloading	16
Atlantic Salmon	6
Complimentary	8
3-day Fish Exchange	5
1-day Fish Exchange	7
Small Game	12

Archery Combo	1
3-day Combo Exchange	1
1-day Combo Exchange	2
Duplicate License	8
Total Licenses Issued	763

In addition to the above licenses, the Town Clerk's office records all vital statistics regarding the citizens of North Yarmouth. The following Vital Records were recorded in our office in 1994:

Marriages	18
Births	38
Deaths	9

In my capacity as Administrative Assistant, I also serve as General Assistance Administrator. GA expenditures have been reduced in 1994 (and in the projected 1995 budget) mostly due to fewer individuals applying, but also due to fewer applicants qualifying for the assistance that the Town is required to provide under the State of Maine General Assistance Program.

I also serve on the Board of Directors of Regional Waste Systems. Since July of 1994, I have served as Chairman of the Board of Directors. This facility, while still one of the finest in the world, is facing changes due to a series of U.S. Supreme Court decisions which have overturned some of the basic rules under which the facility was funded. While no one likes the fact that the rules seemed to change in the middle of a 23 year program, we (the Board) are working with our Maine Congressional Delegation to re-authorize "flow control" and bring the system back to operating financially in the manner in which it was founded. We all know, however, that the cost of disposing of our non-recyclable trash is increasing. That increase, although estimated, is reflected in the proposed 1995 budget. I am pleased and proud to represent both North Yarmouth and Pownal on this very important Board.

The Prince Well Road has been a legal issue for the Town since the early 1970's. Over the past 2 years, a subdivision has been approved at the end of the public portion of this road. As part of the planning board approval process, the legal questions regarding the road needed to be cleared. In doing this, the Town, through a special Town Meeting in June of 1994, took property to realign the roadway, establish the roadway as a 50' right of way, and to reconfigure the entrance of the roadway in a safer manner. The developer, A.H. Grover agreed to rebuild and realign the roadway at his expense. The Town supplied the material for the reconstruction which will be completed this spring. We want to thank all those involved, including the property owners and residents, for their cooperation and patience.

The waste oil furnace that was authorized in 1994 was purchased and a system

will soon be set up to accept your waste oil at the Public Works Facility. We believe that the facility will be open an evening a week to accept oil.

North Yarmouth continues to recycle at a great pace. Consciousness has been raised regarding recycling efforts over the last several years. For those communities that do not have mandatory recycling or a curbside pickup of materials, North Yarmouth continues to be among the top recyclers who are served by the RWS program. Shortly, we hope to be able to combine newsprint and office paper into one section of the container, making sorting much easier. But please, read the signs, crush your plastic containers, and do not leave trash outside the dumpster!

Concluding this report without a special mention of someone who has been a very important public servant to her constituents in North Yarmouth would be a great oversight. Judy Foss has served as North Yarmouth's Representative to the Maine Legislature for 10 years. In her last report to the Town of North Yarmouth, she mentioned that it had been her honor to serve in that capacity. I can only say, regardless of party affiliation, that Judy truly served North Yarmouth in her capacity. When called upon to support a certain bill or initiative, she asked tough questions and made us do our homework before she would sign on. Whenever called upon, she supported bills that would save municipalities money, she endorsed continued funding and expanded funding of Municipal Revenue Sharing, and responded quickly and decisively when needed. On behalf of the Town of North Yarmouth, and yes, with a great deal of personal thanks and respect, I thank Judy for her years of service.

I would like to thank the Board of Selectmen, all committee chairs and all elected officials whom I support and serve for their support, patience and cooperation over the course of 1994. We look forward to a safe and challenging 1995!

Respectfully,
SCOTT W. SEAVER
Administrative Assistant

REPORT OF THE ROAD COMMISSIONER

In 1994, the long awaited finishing of the Rte. 231 overpass over the Maine Central Railroad. The finishing of this has taken some of the heavy traffic pressure off Mill and North Road, as traffic heads for New Gloucester and the Lewiston-Auburn area. Grading and ditching continues as a priority on all of the gravel roads in Town. We appreciate the patience of the residents when the roads do get a little bumpy or soft.

Gravel and winter sand continue to be taken from the town property off of Parsonage Road. A waste oil furnace was installed at the Public Works Garage and has served well, already creating a savings on heating the facility. We hope to be able to accept your waste oil in 1 or 5 gallon containers soon.

As 1995 approaches, capitol items will be requested at Town Meeting. We are requesting to replace the 1988 Ford F-350 with a new diesel truck of the same size. This will be equipped with a small wing so that it can be utilized as a plow truck with an assigned route. This may, in future years, allow us to reduce the number of plow trucks needed during a storm. We are also requesting a front end loader. The present machine, a Ford loader/backhoe, is not of sufficient size to operate effectively in the gravel pit, and the use that it is being given is taxing its capabilities and causing maintenance and operating problems. Both of these purchases will enhance the capabilities of the Public Works Department.

I would like to thank the employees of the Public Works Department for their continued service to the Town. If you see a problem that needs attention, or have a concern with anything that would fall under our control, please do not hesitate to contact the Town Garage at 829-3274.

Respectfully Submitted,
ROBERT SWEETSER
Road Commissioner

REPORT OF THE BUDGET COMMITTEE

The Budget Committee held meeting in May and August to review the actual results of the first two quarters of 1994. The actual review of the 1995 Town budget did not start until late January which limited the time the committee had to do its review.

The 1995 budgeted expenses are significantly higher than last year and primarily related to three areas of increase. The first is an anticipated 77% increase in charges from RWS for solid waste tipping fees. The reasons for this increase have seen considerable coverage in the recent newspapers. The second area of increase involves the balloon payment on the fire station of \$120,456 for the year, it is proposed that \$90,000 of that amount be refinanced over a period of five years. The amount of financing is shown as an offset in the revenue section of the budget. Even with the refinancing, the selectmen have decided to reduce the principle on the note by an additional \$15,000 above the regular 1995 note payment. The third area of increased expense in the area of capital projects where \$145,000 is budgeted to be spent. The primary items that the Town plans to add are a new wheel loader, a 1-ton truck to replace the existing model, and the construction of a pole barn at the Town Garage to protect equipment. The town also plans to purchase generator and ballot machine. Of all these items only part of the wheel loader will be financed with the remainder of the purchasing coming from the Capital Investment Account and 1995 operations. These expenditures mainly consist of items that were put off in prior years.

The revenue that is shown in the budget is also significantly higher than last year. Again, the refinanced amount of the fire station and the financing of the wheel loader are included as revenue and account for most of the increase.

The net result is a budget of \$404,305 which is an increase of 5.4% over 1994, remembering that there was a reduction in the 1994 budget, the 1995 budget is still lower than the budget of 1993.

The Budget Committee recommends approval of the Municipal Budget as presented by the Selectmen. The open items at the time of review were a final estimate on the pole barn as well as the amount of Assessor's Overlay. These items can be addressed at Town meeting if needed.

The municipal budget that is shown on the Town Warrant accounts for less than 20% of the costs that the Town has to raise through property taxes. Cumberland County fees amount to about 5% leaving the remaining 75% for SAD #51. The school budgeting process will be starting in the near future and the Budget

Committee urges all North Yarmouth residents to get involved and informed. The budget workshops are open to the public.

Respectfully submitted,

WAYNE RAYMOND, Chrmn.

JOHN BALDWIN

KEVIN BALDWIN

FRANK COFFIN

DAN DWYER

VERNON GOFF, JR.

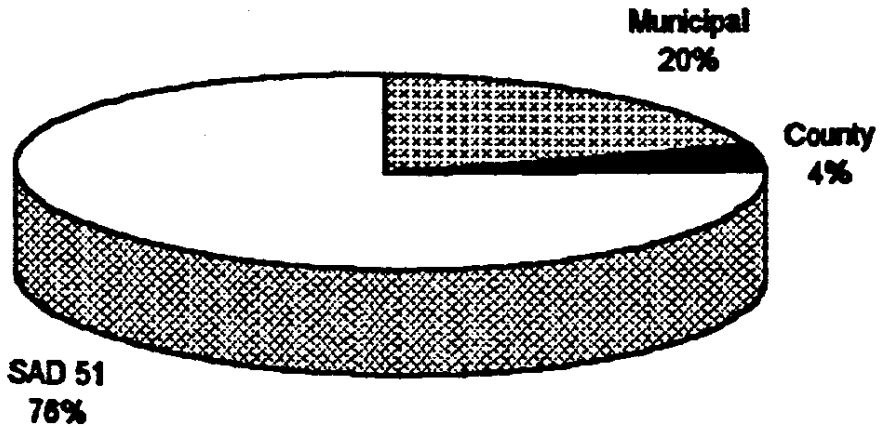
KENT HILTON, JR.

WILLIAM HOLDEN

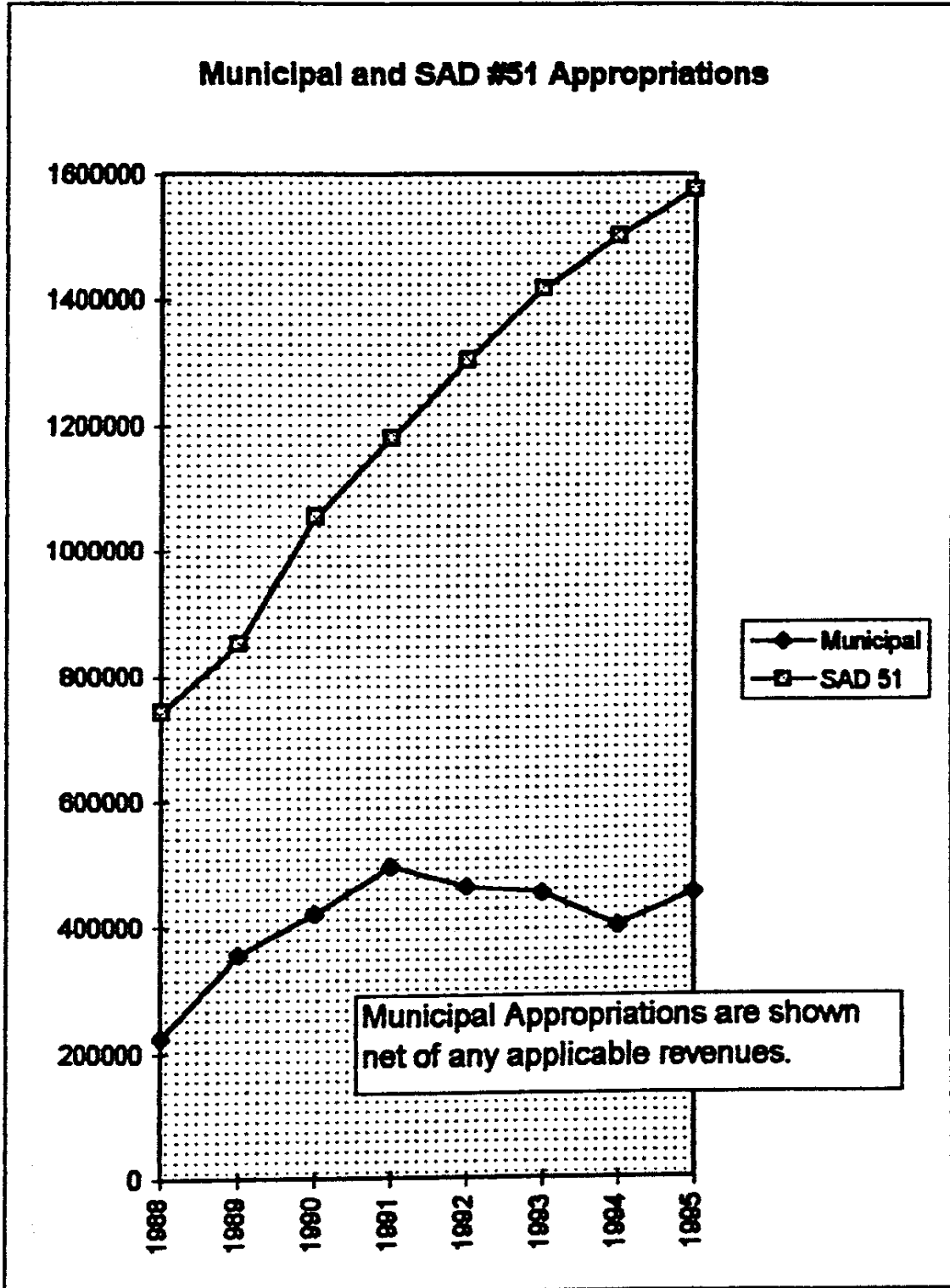
NANCY SCHAD

1994 TAX DOLLAR PIE

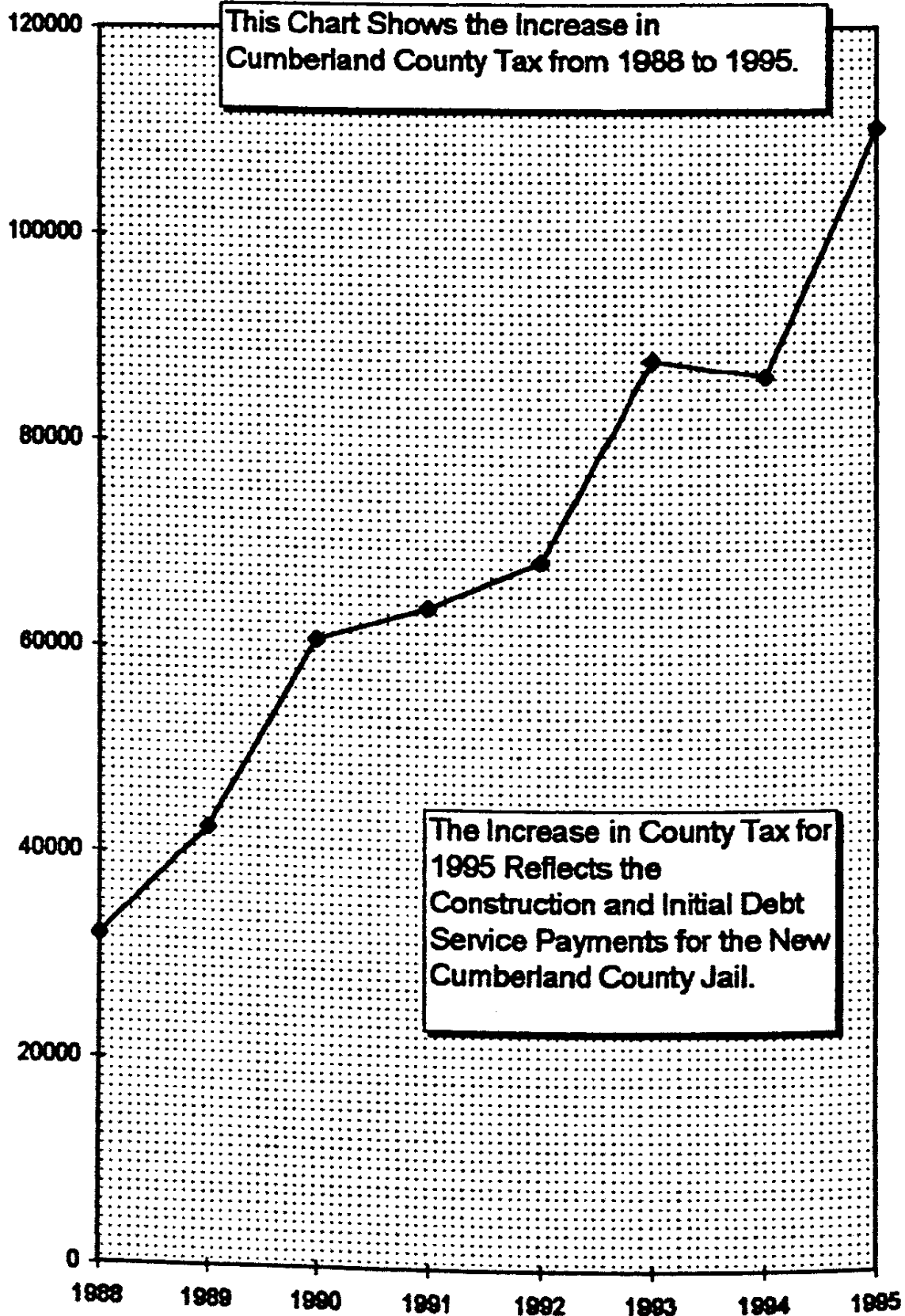
Municipal Expenses are Determined at the North Yarmouth Annual Town Meeting on March 11, 1995. SAD #51 Expenses are Determined at the District Budget Meeting Generally held in Late May. County Tax is Determined by the Cumberland County Commissioners, Usually Late in December.



Municipal Amount is Net of All Applicable Revenues



Annual Appropriation for Cumberland County Tax



(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 10th day of March, AD 1995 at 7:00 o'clock in the morning, then and there to act on Articles numbered 1 to 3.

And to notify and warn the voters to meet at the Wescustogo Grange Hall in said town on Saturday, the 11th day of March, 1995 at 9:00 o'clock in the morning, there and then to act on Articles numbered 4 to 19, all of said articles being set out below, to wit:

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

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

Article 3: Shall an ordinance entitled Town of North Yarmouth Zoning Ordinance be amended to add SECTION XI. CLUSTERING?

Explanation: These amendments to the North Yarmouth Zoning Ordinance would allow "clustered" subdivisions as an option in all zoning districts. Clustering means that the Planning Board may allow smaller lots with reduced setbacks and road frontages in exchange for permanent dedication of an equivalent amount of land as undeveloped open space.

Article 4: To set compensation for Town Administration and see what sum, if any, the Town will vote to appropriate and raise in support of same.

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Administration	1994	Expended	1995	+/-	% +/-
	Budget	1994	Budget	1994	1994
Administrative Assistant	36,225	36,225	38,725	2,500	6.90%
Deputy Clerk/Treasurer	21,182	20,574	22,010	828	3.91%
Counter Clerk	12,800	12,572	14,990	2,190	17.11%
Codes Inspector	8,430	8,331	8,760	330	3.91%
Selectmen	3,100	3,100	3,100	0	0.00%
Fire Chief	1,000	1,000	1,000	0	0.00%
CD Director	100	100	100	0	0.00%
Dog Warden	100	100	100	0	0.00%
Health Officer	100	100	100	0	0.00%
Moderator	50	50	50	0	0.00%
Assessor	10,000	10,000	10,000	0	0.00%
Administrative Expenses	<u>3,500</u>	<u>3,728</u>	<u>4,000</u>	<u>500</u>	<u>14.29%</u>
	96,587	95,880	102,935	6,348	6.57%

Budget Committee Recommends: \$102,935

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.

Fire & Rescue Dept.	1994	Expended	1995	+/-	% +/-
	Budget	1994	Budget	1994	1994
Training	4,000	3,180	2,025	-1,975	-49.38%
Dispatching	14,250	13,680	15,000	750	5.26%
Misc. Equipment	10,500	8,308	14,660	4,160	39.62%
Personnel Expense	4,500	4,245	4,500	0	0.00%
Fuel	1,100	0	0	-1,100	-100.00%
Maintenance	5,000	2,766	5,500	500	10.00%
Supplies	8,650	16,314	5,350	-3,300	-38.15%
Utilities	2,000	2,260	2,000	0	0.00%
RESCUE	<u>0</u>	<u>0</u>	<u>8,290</u>	<u>0</u>	<u>0.00%</u>
	50,000	50,753	57,325	7,325	14.65%

Special Note: The \$8,290 for the Rescue was included in last year's budget figures. The above figures are illustrative only, and a more detailed handout will be available at Town Meeting.

Budget Committee Recommends: \$57,325

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

Public Service Accounts	1994	Expended	1995	+/-	% +/-
	Budget	1994	Budget	1994	1994
Emergency Preparedness	100	100	100	0	0.00%
General Assistance	29,000	10,161	15,000	-14,000	-48.3%
Cemeteries	100	100	1,000	900	900.0%
Dog Warden	1,500	823	1,500	0	0.00%
Animal Refuge League	1,200	1,196	1,200	0	0.00%
Community Health Services	1,977	1,977	2,060	83	4.20%
Regional Transportation	653	567	680	27	4.13%
PROP	2,978	2,978	3,125	147	4.94%
Maine Public Broadcasting	150	150	150	0	0.00%
So. Me. Agency on Aging	1,450	1,450	1,508	58	4.00%
Family Crisis Center	<u>150</u>	<u>150</u>	<u>150</u>	<u>0</u>	<u>0.00%</u>
	39,258	19,652	26,473	-12,785	-32.6%

Budget Committee Recommends: \$26,473

Article 7: 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.

Public Works Dept.	1994	Expended	1995	+/-	% +/-
	Budget	1994	Budget	1994	1994
Supplies	13,000	12,542	13,000	0	0.00%
Facility Maintenance	2,000	1,049	2,000	0	0.00%
Special Projects	66,000	46,201	66,000	0	0.00%
Road Maintenance	26,000	17,279	26,000	0	0.00%
Winter Roads	43,000	38,958	43,000	0	0.00%
Fuel	7,500	5,005	7,500	0	0.00%
Fleet Maintenance	15,000	21,181	15,000	0	0.00%
Utilities	2,500	3,130	2,500	0	0.00%
Payroll	<u>87,762</u>	<u>86,693</u>	<u>91,185</u>	<u>3,423</u>	<u>3.90%</u>
	262,762	232,038	266,185	3,423	1.30%

Budget Committee Recommends: \$266,185

Article 8: To see what sum, if any, the Town will vote to appropriate and raise in support of Solid Waste Accounts, or take any action thereon:

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Solid Waste Accounts	1994	Expended	1995	+/-	% +/-
	Budget	1994	Budget	1994	1994
Portland Water District	11,000	10,814	13,000	2,000	18.18%
Curbside Collection	64,792	45,361	46,500	-18,292	-28.23%
Regional Waste Systems	50,748	48,304	90,000	39,252	77.35%
Payroll	1,200	23	500	-700	-58.33%
Recycling Committee	500	22	250	-250	-50.00%
Clean-up Week	5,000	2,462	6,000	1,000	20.00%
Construction-Demo Debris	<u>4,000</u>	<u>3,202</u>	<u>4,000</u>	<u>0</u>	<u>0.00%</u>
	137,240	110,188	160,250	23,010	16.77%

Budget Committee Recommends: \$160,250

Article 9: To see if the Town will vote to participate in the Freeport Regional Demolition Project.

(Note: This article will allow the Towns of North Yarmouth, Pownal, Durham and Freeport to apply for a grant for the recycling portion of a regional facility that will receive construction demolition debris, brush, yard waste and recyclable materials. Fees and any capitol costs have not yet been established.)

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

Operational Accounts	1994	Expended	1995	+/-	% +/-
	Budget	1994	Budget	1994	1994
Municipal Building	3,850	3,787	4,000	150	3.90%
Insurance	20,000	19,096	20,000	0	0.00%
Interest	0	0	0	0	0.00%
Supplies	10,950	11,744	13,000	2,050	18.72%
Elections	750	1,605	850	100	13.33%
Legal Expenses	5,000	4,570	5,000	0	0.00%
Employer Expenses	61,916	56,996	60,000	-1,916	-3.09%
Transfers	500	329	500	0	0.00%
Utilities	11,130	10,155	11,130	0	0.00%
Audit/Report	6,000	5,394	6,000	0	0.00%
Hydrant Rentals	19,310	19,307	19,310	0	0.00%
Contingency	<u>500</u>	<u>329</u>	<u>500</u>	<u>0</u>	<u>0.00%</u>
	139,906	133,312	140,290	384	.27%

Budget Committee Recommends: \$140,290

Article 11: To hear and act, if necessary, upon the report of the North Yarmouth School Fund Trustees.

Article 12: To hear and act, if necessary, upon the report of the North Yarmouth Cemetery Commission.

Article 13: 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	1994 Budget	Expended 1994	1995 Budget	+/- 1994	% +/- 1994
Planning Board	500	500	500	0	0.00%
Cumberland Recreation	21,000	21,000	21,000	0	0.00%
Prince Memorial Library	17,000	17,000	17,000	0	0.00%
Shellfish Conservation	750	750	750	0	0.00%
Conservation Committee	300	300	300	0	0.00%
Memorial Park	300	300	300	0	0.00%
MMA	2,079	2,079	2,185	106	5.10%
GPCOG	<u>3,400</u>	<u>3,400</u>	<u>3,570</u>	<u>170</u>	<u>5.00%</u>
	45,329	45,329	45,605	276	0.61%

Budget Committee Recommends: \$45,605

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

Capitol Improvement Projects	1994 Budget	Expended 1994	1995 Budget	+/- 1994	% +/- 1994
Waste Oil Furnace	6,600	6,281	0	-6,600	
Fire Truck Overhaul	36,000	35,750	0	-36,000	
Wheel Loader	0	0	75,000	75,000	
Pole Barn	0	0	20,000	20,000	
1-Ton Truck	0	0	33,500	33,500	
Generator-PWD	0	0	10,000	10,000	
Ballot Machine	<u>0</u>	<u>0</u>	<u>6,500</u>	<u>6,500</u>	<u> </u>
	42,600	42,031	145,000	102,400	241%

Budget Committee Recommends: \$145,000

Article 15: Shall the Town appropriate and raise an amount not to exceed \$75,000 for the purpose of purchasing a front end loader; an amount not to exceed \$20,000 for a pole barn/storage building; an amount not to exceed \$33,500 for a 1-ton plow truck and related equipment; an amount not to exceed \$10,000 for an emergency stand-by generator for the Public Works Garage; and an amount not to exceed \$6,500 for an electronic ballot machine; and to fund said capitol improvement items, the Treasurer and Chairman of the Board of Selectmen acting pursuant to the provisions of 30-A MRSA sec. 5772, are hereby authorized to issue general obligation securities of the Town of North Yarmouth (including temporary notes in anticipation of the sale thereof) in the aggregate principal amount not to exceed \$62,000 and the discretion to fix the dates, maturities, interest rate, denominations, places of payment, form and other details of said securities, including execution and delivery of said securities on behalf of the Town of North Yarmouth and to provide for the sale thereof, is hereby delegated to the Treasurer and Chairman of the Board of Selectmen.

Article 16: To see what sum, if any, the Town will vote to appropriate and raise in support of Debt Service for 1995, or take any action thereon.

Debt Service	1994	Expended	1995	+/-	% +/-
	Budget	1994	Budget	1994	1994
Landfill Closure	37,983	37,983	35,492	-2,491	-6.56%
Fire Station Addition	<u>15,984</u>	<u>15,984</u>	<u>120,456</u>	<u>104,472</u>	<u>653.60%</u>
	53,967	53,967	155,948	101,981	188.97%

Budget Committee Recommends: \$155,948

Article 17: To see what sum, if any, the Town will vote to appropriate or raise in support of Investment Accounts and to if the Town will vote to combine the existing investment accounts with any unexpended balances from previously approved capitol improvement items to create one single Capitol Investment Fund.

Investment Accounts	1994	1995	+/-	% +/-
	Budget	Budget	1994	1994
Town Road Investment	20,000	20,000	0	0.00%
Capitol Investment	<u>25,000</u>	<u>25,000</u>	<u>0</u>	<u>0.00%</u>
	45,000	45,000	0	0.00%

Budget Committee Recommends: \$45,000

Article 18: To see what sum, if any, the Town will vote to take from the unappropriated fund balance and various other sources and accounts and designations to apply against 1995 appropriations, and to accept any such funds from the State of Maine as provided by the Maine State Legislature for the year 1995, or take any action thereon.

Revenue Accounts	1994	Received	1995	+/-	% +/-
	Budget	1994	Budget	1994	1994
Clerk Fees	13,000	15,057	13,000	0	0.00%
Permit Fees	17,000	19,877	17,000	0	0.00%
Dog Licenses	350	510	450	100	28.57%
General Assistance	12,000	4,318	7,500	-4,500	-37.50%
Highway Grant	38,000	38,124	38,000	0	0.00%
Landfill Fees	1,000	480	0	-1,000	-100.0%
Pownal - Landfill	1,250	0	0	-1,250	-100.0%
Pownal - Debt	18,993	18,993	17,745	-1,248	-6.57%
1994 Excise Tax	85,000	247,174	85,000	0	0.00%
Revenue Sharing	119,000	128,108	120,000	1,000	0.84%
Interest	10,000	18,874	10,000	0	0.00%
Property Tax Relief	6,344	6,344	6,511	167	2.63%

Fire Station Refinancing	0	0	90,000	90,000	
Capitol Investment Acct.					
1-ton truck			33,500	33,500	
Loader	0	0	75,000	75,000	
Unapprop. Fund Balance	<u>0</u>	<u>0</u>	<u>240,000</u>	<u>0</u>	<u> </u>
	321,937	497,859	753,706	191,769	60.00%

Budget Committee Recommends: \$500,706

Article 19: To see if the Town will vote to set the date that 1995 real and personal property taxes will be due as September 1, 1995, and to charge interest at the rate of 10.75% per annum for 1995 taxes paid after that date, or take any action thereon.

Given under our hands this _____ day of February, 1995 at North Yarmouth, Maine.

JAMES MOULTON, Chrmn.
DONALD SMITH
CARL TIEDEMANN
PATRICIA HAMEL
CLARK WHITTER
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 p.m. on Friday, March 10, 1995 and from 9:00 a.m. to close of meeting on Saturday, March 11, 1995.

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 179 calls in 1994.

RESCUE: 11 Transfers	FIRE DEPT: 23 Car Accidents
75 Transports	8 Structure Fires
18 Non transports (refused)	2 Grass or Brush
	40 Misc. (wires down, etc.)
	2 Mutual Aid

The Department's membership has grown this year. Five Rescue Members are in the process of receiving Basic Responder Training. Also, this year, two Rescue personnel completed their CPR Instructor Training. This gives our department five CPR Instructors which will enable us to teach CPR throughout the community. If one should be interested in training for CPR, please contact our Rescue Training Officer, Jackie Vaniotis, through the Town Office, 829-3705.

Eleven firefighters attended the Cumberland County Fire Attack School in Gorham to update and advance their training.

The Department regrets to announce the resignation of Claudia Quatticci a 20 year member of the Rescue also serving in the Fire Department as a vehicle operator when needed. I should note that Claudia is a "Life Member" of the Department, therefore she has not exactly left the North Yarmouth Fire Department. Claudia was a valuable member of Rescue and she will be greatly missed.

Engine 1 has been refurbished and the extra space plus the cabinet is a great addition to the truck.

The Department wishes to thank the Ladies Auxiliary for their generous donation of \$2,000 to purchase radio equipment.

The neighboring towns who support us when requested with their mutual aid is a big benefit to our Department and Town, and we thank them for coming to our aid.

The Fire Department meets every Monday evening and the Rescue meets the first and third Thursday evenings of each month. Anyone is most welcome to attend a meeting.

North Yarmouth's Fire Department Telephone Numbers:

To report a fire or rescue	829-5212
Fire Station Business Line	829-3025
Yarmouth Public Safety	846-3333
Richard M. Baston, Chief	829-3789
Richard W. Brobst, Asst. Rescue Chief	829-3480

The Town Fire Warden, under the Maine Forestry Service, issued 443 Burning Permits during the year 1994. One must have a permit for any outdoor fire at any

time of the year. A permit may be obtained from:

Richard Baston, Fire Warden 829-3789
149 Walnut Hill Road
Clark Baston 829-4566
65 Sweetser Road

To the dedicated men and women of our Department who give so many volunteer hours a year to the Fire and Rescue Department for training, fighting fires, responding to Rescue calls and other emergencies, I give you all a big Thank You for a job well done.

Respectfully submitted,
RICHARD M. BASTON, Chief

REPORT OF THE TRUSTEES OF THE NORTH YARMOUTH SCHOOL FUND

At the annual meeting of the School Fund Trustees it was voted to give nine \$200.00 grants to North Yarmouth resident students next fall. Guidelines for a student grant are as follows. The student must have been a North Yarmouth resident during their senior year in high school; they must have been a student of Greely High School or a private high school during their senior year; the 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 \$200.00 in grant funds. Applications for a student grant may be picked up at Greely High School or the North Yarmouth Town Office and must be turned in by May 15, 1995 to either Norman Smith (123 Walnut Hill Road, North Yarmouth, ME 04097) or the North Yarmouth Town Office.

Interest appears to be high in the Scholarship Fund. If anyone wishes to make a donation to the fund, their gift would be greatly appreciated.

**189th ANNUAL REPORT OF THE TRUSTEES OF
NORTH YARMOUTH SCHOOL FUND**

1/1/94	Total Resources	
	Citibank CD (TO 4/3/94)	\$27,000.00
	Accumulated Interest	<u>6,912.01</u>
		\$33,912.01
3/9/94	Opening Balance Key Bank	\$500.00
4/4/94	Close out Citibank CD	
	Transfer to Key Bank CD	\$33,412.01
	1994 Citibank interest to date	<u>\$775.84</u>
	Key Bank CD Balance	\$34,687.85
 Scholarship Grants Paid Out		
	Kathryn Marquis	\$200.00
	Leanne Stackpole	\$200.00
	Brian Kennedy	\$200.00
	Adam Hanlon	\$200.00
	Daniel Seaver	\$200.00
	Marie Elizabeth Quirk	\$200.00
	Norman Smith, services	<u>\$35.00</u>
	Total Paid Out 1993	\$1,235.00
	Interest earned, not paid out (net gain)	<u>886.66</u>
12/31/94	Total Resources	
	Key Bank CD Balance	\$34,798.67

March 9, 1994 a \$500.00 Key Bank CD was set up at 5%. That was enough to set up an investment account that could be added to the rate could be increased one time if interest rates went up. The offer was to be withdrawn March 12. We added close out from Citibank April 4 and increased our rate of interest to 6% November 25. We had twenty one requests for Scholarships. They were given to the above list by luck of the draw to applicant that had not received a scholarship before.

Respectfully submitted,
NORMAN L. SMITH, Treasurer

REPORT OF THE NORTH YARMOUTH HISTORICAL SOCIETY

Did you know that North Yarmouth used to produce many thousand of chickens and hatching eggs? That there were two commercial Mineral Springs in the Town? That Walnut Hill was a thriving center for carriage building? That locally made bricks were used to build Portland's recent Museum of Art?

The huge empty chicken barns are gradually coming down, but the history of the once important local chicken farming industry has recently been most interestingly researched and recorded by Norman Lester Smith, fulfilling a requirement for a course he took. This is a valuable addition to the recorded history of the Town and an example of the ongoing collection of papers that are stored in the Town Vault and opportunities that abound.

Another big contribution over the last two years has been Joyce Gilbert's work in patiently sorting huge bundles of interesting papers relating to the life of the Town during the early years of this century, which now form a valuable resource. We are most grateful for her continuing help.

Once known as the "Kohinor Spring" and the "Westcustago Mineral Spring", their acclaimed water was widely marketed. They are largely forgotten today, but the springs, now very well hidden, still exist for us to visit as a field trip showed up last fall.

This year's field trip will explore a very different aspect of the Town's history when we visit Ken Sowles' remarkable collection of antique horsedrawn carriages and buggies. This is one of North Yarmouth's little known treasures locally and wonderfully evocative of a past era.

Our regular monthly evening programs in May will give an opportunity to hear all about North Yarmouth's once flourishing Brickmaking Industry when Rick Horsman will discuss the final years of the Royal River Brickyard and other brickyards in town. We would like to gather any memories of this area (Mill Road) and record the names of workers and their lives. This is an example of where the Historical Society needs people's input, people to talk and people to listen and record. We have a tape recorder that can be borrowed and tips on how to go about it. But we need people! There are many interesting stories on tape in the Town Archives. But there are so many more that will soon be lost.

A successful old timers' luncheon was held this year at the Old Town House. It will be repeated in June "I remember when...." We would like to videotape this.

This Fall some members participated in Colonial crafts day at the Wilson School. Also, Rosalyn Baston entertained four bus loads of third graders around the stove at the Old Town House, describing her memories of life in a one room school house. The building was used as a school for all the Town's eighth grade during the 1940's.

The Old Town House has been used for various other functions again this year: The delectable cider pressing and soup day, a Christmas Party with carol singing and gingerbreadmen - delicious smells and fond memories for all ages.

It continues to provide a welcoming and nostalgic space for our monthly programs on the fourth Monday of each month. **Please come!** Church lunches and pot luck suppers happen there as well as family functions.

But it does need a friend to continue to look after it, cleanup days or whenever you have a few hours there are always some jobs that need doing. It is part of the Town's history and any help or interest you can offer would be warmly welcomed.

Respectfully submitted,
URSULA BAIER, President

ANNUAL REPORT OF THE NORTH YARMOUTH CEMETERY COMMISSION

The Cemetery Commission continues to maintain the three cemeteries in North Yarmouth - Bowie, Pine Grove and Walnut Hill. Clayton Barter serves as superintendent and is the person to contact for information relative to purchasing cemetery 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	\$ (1,688.95)
Labor paid	(1,221.50)
Interest income received	<u>1,597.85</u>
Net expense/income	(1,312.60)
Prior Years Due to Town GF	(1,205.00)
Appropriations 1994	<u>100.00</u>
Due to Town GF 12/31/94	(2,417.60)
Combined Perpetual Care Account	
Fleet Bank Balance 12/31/93	\$3,370.03
Interest earned 1994	80.91
Perpetual Care Sales	575.00
Interest paid to Town	<u>0.00</u>
Balance 12/31/94	\$4,025.94
Casco Northern Bank	
Perpetual Care CD Bal. 12/31/93	\$25,084.04
Interest earned 1994	1,011.13
Interest paid to Town	<u>(1,011.13)</u>
Balance 12/31/94	\$25,084.04
Peoples Heritage Bank	
Pine Grove Perpetual Care	
Balance 12/31/93	\$3,157.89
Interest earned 1994	108.94
Interest paid to Town	<u>(108.94)</u>
Balance 12/31/94	\$3,157.88
Peoples Heritage Bank	
Walnut Hill Perpetual Care	
Balance 12/31/93	15,200.00
Interest earned 1994	539.22
Interest paid to Town	<u>(539.22)</u>
Balance 12/31/94	<u>\$15,200.00</u>
Total Perpetual Care Invested	\$47,467.86

General Fund Account**Walnut Hill Cemetery**

Balance 12/31/93	\$5,661.31
Lots Sales	950.00
Interest earned	154.75
Deposits/Withdrawals	<u>0.00</u>
Balance 12/31/94	\$6,766.06

General Fund Account**Pine Grove Cemetery**

Balance 12/31/93	\$2,708.31
Lot Sales	75.00
Interest earned 1994	69.12
Deposits/Withdrawals	<u>0.00</u>
Balance 12/31/94	\$2,852.43

Total Assets 12/31/94 **\$57,086.35**

REPORT OF THE NORTH YARMOUTH CONSERVATION COMMISSION

The Conservation Commission has focused primarily on the Town Forest during the past year. Many North Yarmouth residents are not aware of the fact that the Town Forest is made up of two separate parcels. We have all driven by the pine forest boarding Route 9 but only a few people use the separate 24 acre parcel located next to the North Yarmouth Memorial School.

We have been involved in two separate projects in the Forest. First, we had the stand of red pine next to Route 9 thinned and cut back from the road. This will allow more room for the remaining trees to grow. Hopefully, it will also let more sunlight get to the ice on Route 9 during the winter months and make driving conditions there safer.

The money from the tree thinning has allowed us to undertake a second project relating to the Town Forest. We have offered to fund proposals from SAD #51 teachers for projects involving Cumberland and North Yarmouth students in actual hands-on use of the Town Forest. We are hoping to eventually incorporate use of the Town Forest into the curriculum at all grades in the entire school district. Although the proposals from teachers are not due until February 14, 1995, we are aware of several teachers in different schools who are working on exciting proposals for uses of the Forest for our children.

The Conservation Commission is always interested in receiving citizen input on all conservation related matters. We urge each of you to try to attend our meeting or to contact us with questions or concerns through the Town Office.

Respectfully Submitted,
LEWIS HOLMAN
Conservation Commission

REPORT OF THE ANIMAL CONTROL OFFICER

The following calls were answered in 1994:

Stray Dogs	8
Stray Dogs to Westbrook	0
Stray Cats	10
Stray Cats to Westbrook	9

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 times. The licensing laws have changed in 1994 and all dogs must be licensed by January 31st in order to avoid a \$3.00 late fee (per dog owner), a \$10.00 late fee will be charged if not licensed by April 1st. **REMEMBER, A DOG'S LICENSE IS HIS TICKET HOME!** Please vaccinate all animals against rabies. Cat owners are now required by law to hold a valid rabies certificate, though licensing is not required. Any reports of lost or stray animals or any concerns you might have please contact me at 829-3060.

Respectfully Submitted,
KAREN G. BROWN
 Animal Control Officer

REPORT OF THE NORTH YARMOUTH RECYCLING COMMITTEE

This has been another year of transition for the Recycling Committee. The great news is the word is out about recycling. Town residents are recycling 36% of their trash. This is a major achievement for a rural town without roadside recyclable pick-up or pay-per-bag programs.

The next year will see the dissolution of the Recycling Committee and the formation of a Solid Waste Management Committee. We would like to say thank you to Sandra Boynton and Stacey Holden for their hard work in establishing the Recycling Committee and getting the word out about recycling. Also, many thanks to all members past and present for their hard work and great ideas.

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

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

This has been a very exciting and busy year for the School District. With an eye toward our District mission and goals, we are currently in the process of identifying essential knowledge and content outcomes for Kindergarten through Grade 12. This educational initiative constitutes our primary focus in working toward growth and improvement of our schools. We invite and encourage you to participate in this process, as we work toward integrating the values and goals of the community in the defined education outcomes.

The completion of the Mabel I. Wilson School addition and the renovation of the older section has eased classroom crowding at the elementary level. We are very pleased with the facility, and wish to thank the community for supporting this project. We feel that it will continue to serve the community well into the future. The formal dedication of the facility is scheduled to take place on February 12, 1995, beginning at 2:00 p.m.

Additionally, the District is committed, through involvement with the Casco Bay Educational Alliance (CBEA), to developing shared, cost-effective programs to provide opportunities for enhanced learning. The CBEA is comprised of the following school Districts: Falmouth, Freeport, M.S.A.D. #51 and M.S.A.D. #62 (Pownal). The goal of this organization is to assist the participating districts in preserving or increasing the quality of education while reducing cost where possible.

I invite you 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

1994 produced a steady stream of business for the Planning Board, including several (fairly small) subdivisions, modifications to some existing subdivisions and site plan review of a few commercial development. Probably the most visible product of site plan review will be the relocation of the convenience store and the installation of self-service gas pumps at the Walnut Hill commons development in the center of town.

The Board also focused its attention on developing proposed changes to the Zoning Ordinance in order to implement the policies and goals of the Comprehensive Plan adopted by the voters in 1992. We got an earful when we unveiled some of the possible changes at an informational public hearing in October, and we were grateful for all the comments we received. We decided we have a lot more work to do on many of our ideas, and we will continue evaluating and refining the proposals during 1995 with some help from the Greater Portland Council of Governments.

We are, however, bringing proposed "cluster zoning" amendments before the Town Meeting this March. Cluster zoning will not be mandatory, but will give the Planning Board flexibility to approve developments which "cluster" buildings closer together than current zoning allows, in return for permanent preservation of open space. Cluster zoning was well received at our October hearing, and we think it will give the Planning Board a valuable tool to help retain the rural character of the Town.

Respectfully submitted.

CHRISTOPHER VANIOTIS, Chairman
North Yarmouth Planning Board

REPORT OF THE CODE INSPECTOR

The following permits were issued during 1994:

63 Electrical Permits

48 Septic Permits

50 Internal Plumbing Permit

98 Building Permits

35 New Houses

13 Additions

11 Sheds

12 Garages

10 Decks/Porches

5 Renovations

5 Barns

1 Greenhouse

1 Pool

3 Apartments

2 Demolitions

Office hours for the Code Inspector are 8:00 a.m. to 12 Noon, Monday, Tuesday, Thursday and Friday. Please feel free to contact me at the Town Office 829-3705.

Respectfully submitted.

STANFORD M. BROWN

Code Inspector



HOUSE OF REPRESENTATIVES

STATE HOUSE AUGUSTA 04333-0002
287-1400

Joseph B. Taylor
14 Lawn Avenue
Cumberland Center, Maine 04021
Tel./Fax 207-829-5751

February, 1995

To the Citizens of North Yarmouth:

Thank you for the opportunity to serve as your State Representative. I expect that the new District 42, combining North Yarmouth and most of Cumberland will work well as I try to represent your interests in Augusta.

I am very hopeful that this year will bring some basic changes in our state and federal governments. It is time to get government out of our lives and out of our pocketbooks so that we can do for ourselves most things that need to be done. We need to improve the economic climate in Maine so that our existing businesses can grow and prosper and new enterprises will come into the state to provide good incomes for all our citizens.

In my second term, I am again on the Joint Standing Committee on Utilities and Energy. We made some improvements in the power rate problem in the last legislative session but there is much yet to be done. With other improvements in the environmental permitting process and better transportation access to the state we can go along way toward making Maine a better place to work and live.

As I write this letter there has not been a firm proposal for school funding. We need to get the most benefit for our education dollar through local control of school systems and insure that the distribution of General Purpose Aid by the state is fair and predictable so that proper budgets can be established.

I look forward to working on all these issues on your behalf over the next two years. Please don't hesitate to call me if you have issues or concerns about state matters. My home phone is 829-5751. I can be reached in Augusta at 287-1400 or you may leave a message using the House toll free line 1-800-423-2900.

Sincerely,

Joe Taylor
Joseph B. Taylor
State Representative

District 42 Part of Cumberland and North Yarmouth

Printed on recycled paper



THE MAINE SENATE
OFFICE OF THE PRESIDENT

SENATOR JEFFREY H. BUTLAND
President of the Senate

STATE HOUSE STATION 3
AUGUSTA, ME 04333
TEL.: (207) 287-1500

ANNUAL REPORT

A message from
Senator Jeff Butland

I am pleased, once again, to serve the Town of North Yarmouth as your state senator. This is my second term in the State Senate and, because of a narrow majority won by the Republicans in the November 1994 election, I am serving this two-year term as President of the Senate.

My priorities for this session are: no new taxes, a smaller state budget, fewer regulations, property-tax reform and, above all, job creation. I have asked the Senate Committee Chairs, in considering legislation coming before their committees, to ask themselves four questions as a litmus test for approval: 1) Is it necessary? 2) Does it solve a problem? 3) Can we afford it? and 4) Will it create jobs or help Maine citizens? Because of the almost even balance between Republicans and Democrats in the legislature, together with an independent governor in the Blaine House, I believe we have an excellent chance of finding real solutions to the problems before us.

I encourage you to contact me with your ideas and suggestions. My local phone number in Cumberland is 829-5357 or you can call me in Augusta at 287-1500 or on the toll-free legislative line, 1-800-423-6900.

1993 REAL AND PERSONAL TAXES UNPAID 12/31/1994

	BALANCE DUE
	12/31/94
A.H. Grover, Inc. (US Gov't.. - FAA)	149.66
Adams, John	1,870.35
Adams, W. Allen III	2,578.29
Al-Alwi, Monsour T.	2,733.46
Anderson Pierce Traps	4,866.73 *
Anderson, George Sr.	353.60
Anderson Landscaping	174.15 *
Anderson, Robert Jr.	964.54
Anderson, Virginia	1,031.40
Atlantic Options	7.79
Audette and Sounds, R.C.	462.40
Audette, Ronald	1,387.06
Audette, Ronald	301.38
Babin, Michael	883.61
Baker, Richard	986.22
Balvin, Kevin	300.64
Benn, Christina	1,791.58
Blackstone, Catherine	1,378.82
Boyce, Franklin	2,568.58
Brown, Karen	1,394.85
Brown, Kathleen	274.45
Carpenter, John	2,580.90
Clukey, Estate of James	988.53
Codere, Roger	1,733.81
Coffin, Philip	975.39
Coffin, Philip	651.11 *
Collins, Helen	666.67 *
Davis, Robert & Ellen	3,936.63
Davis, Ronald	920.31
Dennison, Beverly	373.11
Dexter & Sons	6.80
Dexter, William and Thomas	545.36
Dow, Neal	2,535.75
Dubois, Raymond L.	2,662.79
Feeney, James	288.32 *
Finely Restored	958.47
Frank, Sheila	1,902.01
Gaddis, William H.	600.00
Gallant, Robert	272.00

Gillespie Farms, Inc.	5,882.99	
Gillespie Farms, Inc.	190.40	
Gillespie Farms, Inc.	97.92	
Golden Shears	2.04	
Grant, Stephen	1,897.85	
Green, Christopher	2,509.15	
Hall, James B. III	1,589.54	
Halleman, Charles	10.88	
Hamilton, Sherman	2,044.07	
Haskell, Rhodes	460.38	*
Hayward, Dean W. Sr.	1,520.13	
Hedgecock, Seth Allen	460.72	*
Heinenon, Edward	15.78	
Higgins, James	272.14	
Hight, Donald	1,402.57	
Hilton, Kent	44.88	
Hilton, William L. Jr.	1,365.96	
Jewett, Frederick	1,936.01	
Kelly, Arlene	1,681.29	
Kennedy, John	230.67	
King, David	115.27	*
Kingery, Audrey	1,620.10	
Lagasse, Theona	148.67	*
Landry, Arthur	971.64	
Laughton, Heirs of John	1,409.42	
Leclair, James	2,020.80	
MacDonald, Eleanor	973.65	
MacLeod, Kenneth	1,471.38	
Magee, Maureen	1,814.62	
McKown, Brenda	1,357.63	
Meehan, Stephen	880.71	
Meserve, Irene	1,727.80	
Mizner, Willard	2,339.93	
Napolitano, John	1,792.32	
Nason, Basil	1,437.03	
Nelson, Carl	5.44	
Nelson, Carl	2,522.39	
Nelson, Carl	217.60	
Nielsen, Lief	1,685.91	
Nimblett, Jean	255.02	
North, Dana	288.92	
Oliver, Brian	1,820.60	
Overlock, Ellen A.	857.07	

Parisi, Stephen	1,110.75	
PDK, Inc.	890.47	
Pelletier, Robert	1,798.71	
Pendleton, Michael	1,080.65	
Peoples Heritage Bank	4.90	
Perkins, Leslie	835.80	
Priest, William	1,896.44	*
Queen, James	2,542.00	
Queen, Robert	1,406.95	
Rich, Anthony	1,376.84	
Rickett, Wilbur	1,608.20	
Ring Realty Trust	2,427.57	
Ring Realty Trust	119.41	
Robinson, Kevin M.	2,050.88	
Russell, Mark	1,676.89	
Shirley, Constance	35.59	
Sloat, Ronald	1,921.84	
Sprague, Daphne	2,321.96	
Sprague, Daphne	136.00	
Stowell, Christine	1,406.54	*
Strom, Michael	1,642.83	
Surface Cleaning Inc.	19.04	
Taplin, Kenneth	1,642.34	
Taylor, Stephen	217.60	
True, Paul A. Jr.	1,739.49	
United Properties	4,562.39	*
Vacationland Videos	6.80	
Walker, Steven	1,534.00	
Wilson, Gary	565.76	
Wood, Kathleen	1,387.86	*
Woodcock, Arthur	1,299.56	
Young, Janice	1,590.74	
Zroika, Patrick	<u>1,165.57</u>	
	144,389.18	

P denotes personal property tax.

* denotes paid in full after close of books.

1993 TAX LIENS UNPAID 12/31/94

Anderson, George W. Sr.	345.80	
Clukey, James	782.93	
Davis, Ronald	900.01	
Gallant, Robert A.	266.00	
Halleman, Charles & Linda	10.64	
Hayward, Dean Sr.	1,486.59	
Oliver, Brian	1,780.44	*
Priest, William & Aline	1,854.61	*
United Properties	1,375.91	
Sharp, Jonathan	2,005.37	
Stowell, Christine	1,475.51	*
Strom, Michael & Lorry	<u>1,606.58</u>	
	13,790.39	

1994 TAX LIENS 12/31/94

Al-Alwin, Monsour	1,955.16	
Anderson, George	5.52	
Anderson, George	358.80	
Anderson, Robert	978.72	
Anderson, Virginia	1,046.56	
Bowdoin, Anne	1,399.10	
Clukey, James	1,003.07	
Codere, Roger	1,759.31	
Coffin, Philip C.	660.69	*
Coffin, Philip C.	989.74	
Davis, Ronald	933.55	
Dexter, William & Thomas	553.38	
Gillespie Farms, Inc.	5,969.51	
Gillespie Farms, Inc.	193.20	
Gillespie Farms, Inc.	99.36	
Hall, James B. II	1,612.92	
Halleman, Charles	11.04	
Hayward, Dean Sr.	1,542.48	
Hilton, William	447.44	
Jewett, Frederick	1,964.49	
Kingery, Audrey	1,013.33	
MacLeod, Kenneth	1,493.02	
Magee, Maureen	1,841.31	
Meserve, Irene	1,753.21	
Oliver, Brian	1,847.38	*
Priest, William and Aline	1,924.33	*
Queen, Robert	1,427.64	

Seedex, Inc.	4.97
Seedex, Inc.	296.98
Sharp, Jonathan	2,080.76
Small, Caroline	1,631.85
Sprague, Daphne	2,356.10
Sprague, Daphne	138.00
Stowell, Christine	1,427.22 *
Strom, Michael & Lorry	1,666.98
Taplin, Kenneth	<u>1,075.21</u>
	45,462.33

1993 PERSONAL TAXES UNPAID 12/31/94

Copelco Credit Corp.	18.56
Dexter & Sons	6.90
Golden Shears	2.07
Surface Cleaning Experts	19.31
Vacationland Video	<u>6.90</u>
	53.75

**Town of North Yarmouth
North Yarmouth, Maine**

**Financial Report
Year Ended
December 31, 1994**

TOWN OF NORTH YARMOUTH, MAINE
DECEMBER 31, 1994

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BERRY, FOWLES & Co.

CERTIFIED PUBLIC ACCOUNTANTS

6 FUNDY CIRCLE

FALMOUTH, MAINE 04105

DONALD E. TALBOT, CPA
GEORGE R. HOWARD, CPA
MICHAEL C. ROYER, MST, 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, 1994 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, 1994 and the results of operations of those funds and general long-term debt group of accounts for the year then ended, in conformity with generally accepted accounting principles.

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

Berry, Fowler & Co.

February 10, 1995

TOWN OF NORTH YARMOUTH, MAINE
 COMBINED BALANCE SHEETS - ALL FUND TYPES AND ACCOUNT GROUPS
 DECEMBER 31, 1994
 (With Comparative Totals for the Year ended December 31, 1993)

	Governmental Fund Types			Fiduciary Fund Type	Account Group	Totals	
	General	Special Revenue Funds	Capital Projects	Trust	General Long-Term Debt	(Memorandum Only) 1994	1993
ASSETS:							
Cash and Investments	\$503,793.	\$0.	\$ 48,593.	\$57,086.	\$ 0.	\$ 609,472.	\$544,906.
Receivables:							
Taxes	150,274.	0.	0.	0.	0.	150,274.	146,300.
Liens	45,138.	0.	0.	0.	0.	45,138.	48,465.
Accounts	1,131.	0.	65,772.	0.	0.	66,903.	1,518.
Tax Acquired Property	14,399.	0.	0.	0.	0.	14,399.	658.
Due from Other Funds	2,417.	0.	0.	0.	0.	2,417.	1,205.
Amount to be Provided for Accrued Compensated Absences	0.	0.	0.	0.	20,885.	20,885.	11,125.
Amount to be Provided for Retirement of General Long-Term Debt	0.	0.	0.	0.	145,000.	145,000.	185,000.
TOTAL ASSETS	\$717,152.	\$0.	\$114,365.	\$57,086.	\$165,885.	\$1,054,488.	\$939,177.
	*****	***	*****	*****	*****	*****	*****
LIABILITIES AND FUND EQUITY:							
Liabilities:							
Accounts Payable	\$ 29,205.	\$0.	\$ 7,500.	\$ 7,342.	\$ 0.	\$ 44,047.	\$ 26,373.
Deferred Revenues	168,565.	0.	0.	0.	0.	168,565.	138,791.
Due to Other Funds	0.	0.	0.	2,417.	0.	2,417.	1,205.
Accrued Compensated Absences	0.	0.	0.	0.	20,885.	20,885.	11,125.
General Obligation Bonds and Notes Payable	0.	0.	0.	0.	145,000.	145,000.	185,000.
	<u>\$197,770.</u>	<u>\$0.</u>	<u>\$ 7,500.</u>	<u>\$ 9,759.</u>	<u>\$165,885.</u>	<u>\$ 380,914.</u>	<u>\$362,494.</u>
Fund Equity:							
Fund Balances:							
Reserved	\$167,637.	\$0.	\$ 47,327.	\$ 0.	\$ 0.	\$ 214,964.	\$165,163.
Unreserved:							
Designated	1,276.	0.	0.	0.	0.	1,276.	23,701.
Undesignated	350,469.	0.	59,538.	47,327.	0.	457,334.	387,819.
	<u>\$519,382.</u>	<u>\$0.</u>	<u>\$106,865.</u>	<u>\$47,327.</u>	<u>\$ 0.</u>	<u>\$ 673,574.</u>	<u>\$576,683.</u>
TOTAL LIABILITIES AND FUND EQUITY	\$717,152.	\$0.	\$114,365.	\$57,086.	\$165,885.	\$1,054,488.	\$939,177.
	*****	***	*****	*****	*****	*****	*****

The Accompanying Notes are an Integral Part of these Statements.

TOWN OF NORTH YARMOUTH, MAINE
 COMBINED STATEMENTS OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - ALL FUND TYPES
 YEAR ENDED DECEMBER 31, 1994
 (With Comparative Totals for the Year ended December 31, 1993)

	<u>Governmental Fund Types</u>			<u>Totals</u>	
	<u>General</u>	<u>Special Revenue Funds</u>	<u>Capital Projects</u>	<u>(Memorandum Only)</u>	
				<u>1994</u>	<u>1993</u>
REVENUES:					
Taxes	\$2,224,661.	\$ 0.	\$ 0.	\$2,224,661.	\$2,168,141.
Intergovernmental	177,620.	0.	65,772.	243,392.	290,760.
Miscellaneous	<u>83,254.</u>	<u>161.</u>	<u>704.</u>	<u>86,119.</u>	<u>139,024.</u>
	<u>\$2,485,535.</u>	<u>\$ 161.</u>	<u>\$ 66,476.</u>	<u>\$2,552,172.</u>	<u>\$2,597,925.</u>
EXPENDITURES:					
General Government	\$ 96,282.	\$ 0.	\$ 0.	\$ 96,282.	\$ 94,793.
Public Safety and Services	105,955.	0.	0.	105,955.	78,516.
Public Works and Sanitation	355,730.	7,542.	0.	363,272.	442,656.
Fixed Expenses and Operations	236,476.	0.	0.	236,476.	227,809.
Town Organizations and Committees	44,440.	0.	0.	44,440.	42,856.
Education	1,502,041.	0.	0.	1,502,041.	1,419,096.
Debt Service	53,967.	0.	0.	53,967.	109,192.
Capital Investment	<u>0.</u>	<u>0.</u>	<u>53,324.</u>	<u>53,324.</u>	<u>246,928.</u>
	<u>\$2,394,891.</u>	<u>\$ 7,542.</u>	<u>\$ 53,324.</u>	<u>\$2,455,757.</u>	<u>\$2,661,846.</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	\$ 90,644.	\$(7,381.)	\$ 13,152.	\$ 96,415.	\$ (63,921.)
OTHER FINANCING SOURCES (USES):					
Operating Transfers In (Out)	<u>(100.)</u>	<u>0.</u>	<u>0.</u>	<u>(100.)</u>	<u>(100.)</u>
EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	\$ 90,544.	\$(7,381.)	\$ 13,152.	\$ 96,315.	\$ (64,021.)
FUND BALANCE - AT BEGINNING OF YEAR	<u>428,838.</u>	<u>7,381.</u>	<u>93,713.</u>	<u>529,932.</u>	<u>593,953.</u>
FUND BALANCE - AT END OF YEAR	\$ 519,382.	\$ 0.	\$106,865.	\$ 626,247.	\$ 529,932.
	*****	*****	*****	*****	*****

The Accompanying Notes are an Integral Part of these Statements.

Statement A-3

TOWN OF NORTH YARMOUTH, MAINE
STATEMENT OF REVENUES AND EXPENDITURES -
BUDGET AND ACTUAL - GENERAL FUND
BUDGET BASIS
YEAR ENDED DECEMBER 31, 1994

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
REVENUES:			
Taxes	\$2,074,726.	\$2,224,661.	\$149,935.
Intergovernmental	175,344.	177,620.	2,276.
Miscellaneous	<u>61,593.</u>	<u>79,029.</u>	<u>17,436.</u>
TOTAL REVENUES	<u>\$2,311,663.</u>	<u>\$2,481,310.</u>	<u>\$169,647.</u>
EXPENDITURES:			
General Government	\$ 96,587.	\$ 96,282.	\$ 305.
Public Safety and Services	125,158.	105,955.	19,203.
Public Works and Sanitation	406,302.	355,730.	50,572.
Fixed Expenses and Operations	278,189.	236,476.	41,713.
Town Organizations and Committees	44,329.	44,440.	(111.)
Education	1,502,031.	1,502,041.	(10.)
Debt Service	53,967.	53,967.	0.
Capital Investment	<u>45,000.</u>	<u>45,000.</u>	<u>0.</u>
TOTAL EXPENDITURES	<u>\$2,551,563.</u>	<u>\$2,439,891.</u>	<u>\$111,672.</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	\$ (239,900.)	\$ 41,419.	\$281,319.
OTHER FINANCING SOURCES (USES):			
Operating Transfers In (Out): Trust Funds	<u>(100.)</u>	<u>(100.)</u>	<u>0.</u>
EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDI- TURES AND OTHER USES	<u>\$ (240,000.)</u>	<u>\$ 41,319.</u>	<u>\$281,319.</u>
	=====	=====	=====

The Accompanying Notes are an Integral Part of these Statements.

Statement A-4

TOWN OF NORTH YARMOUTH, MAINE
 STATEMENTS OF REVENUES, EXPENDITURES AND CHANGES IN
 RETAINED EARNINGS/FUND BALANCE - PROPRIETARY FUND TYPES
 AND SIMILAR TRUST FUNDS
 YEAR ENDED DECEMBER 31, 1994
 (With Comparative Totals for the Year ended December 31, 1993)

	<u>Fiduciary Fund Type</u>	
	<u>NonExpendable Trust Funds</u>	
	<u>1994</u>	<u>1993</u>
REVENUES:		
Charges for Services	\$ 1,600.	\$ 1,450.
Interest	<u>1,902.</u>	<u>2,813.</u>
TOTAL REVENUES	\$ 3,502.	\$ 4,263.
EXPENDITURES:		
Care and Maintenance of Cemeteries	<u>3,027.</u>	<u>3,413.</u>
EXCESS OF REVENUES OVER EXPENDITURES	\$ 475.	\$ 850.
OTHER FINANCING SOURCES:		
Operating Transfers In	<u>100.</u>	<u>100.</u>
EXCESS OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES	\$ 575.	\$ 950.
RETAINED EARNINGS/FUND BALANCE - JANUARY 1	<u>46,752.</u>	<u>45,802.</u>
RETAINED EARNINGS/FUND BALANCE - DECEMBER 31	\$47,327. =====	\$46,752. =====

The Accompanying Notes are an Integral Part of these Statements.

Statement A-5

TOWN OF NORTH YARMOUTH, MAINE
STATEMENTS OF CASH FLOW - PROPRIETARY FUND TYPES
AND SIMILAR TRUST FUNDS

YEAR ENDED DECEMBER 31, 1994

(With Comparative Totals for the Year ended December 31, 1993)

	<u>1994</u>	<u>1993</u>
		<u>Fiduciary Fund Type</u>
		<u>NonExpendable Trust Funds</u>
CASH PROVIDED (USED) BY OPERATING ACTIVITIES:		
Net Income	\$ 475.	\$ 850.
Changes in Working Capital Items Other than Cash:		
Accounts Payable	117.	177.
Due to General Fund	<u>1,212.</u>	<u>617.</u>
Cash Provided by Operating Activities	\$ 1,804.	\$ 1,644.
CASH PROVIDED (USED) BY NON-CAPITAL FINANCING ACTIVITIES:		
Operating Transfers in from Other Funds	<u>100.</u>	<u>100.</u>
INCREASE IN CASH	\$ 1,904.	\$ 1,744.
CASH - AT BEGINNING OF YEAR	<u>55,182.</u>	<u>53,438.</u>
CASH - AT END OF YEAR	\$57,086. =====	\$55,182. =====

The Accompanying Notes are an Integral Part of these Statements.

TOWN OF NORTH YARMOUTH, MAINE
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 1994

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, 1994

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, 1994

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. They are accounted for and reported similar to proprietary funds because the nonexpendable trust funds' principal must be preserved intact. The intent of the governing body is that the costs of providing services on a continuing basis be financed or recorded primarily through user charges.

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, 1994

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, 1994

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, 1994

NOTE 2 - DEPOSITS AND INVESTMENTS (Continued):

Deposits (Continued):

At December 31, 1994, cash and cash equivalents consisted of the following:

	<u>Carrying Amount</u>	<u>Bank Balance</u>	<u>Category</u>		
			<u>1</u>	<u>2</u>	<u>3</u>
Cash, Checking and Savings Certificates of Deposit	\$174,517.	\$ 83,032.	\$ 70,340.	\$0.	\$12,693.
	<u>201,720.</u>	<u>200,771.</u>	<u>127,087.</u>	<u>0.</u>	<u>73,683.</u>
	\$376,237.	\$283,803.	\$197,427.	\$0.	\$86,376.
	=====	=====	=====	===	=====

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, 1994 investments consisted of the following:

	<u>Market Value</u>	<u>Carrying Amount</u>	<u>Category</u>		
			<u>1</u>	<u>2</u>	<u>3</u>
Repurchase Agreements	\$234,521.	\$233,235.	\$0.	\$233,235.	\$0.
	=====	=====	===	=====	===

TOWN OF NORTH YARMOUTH, MAINE
NOTES TO FINANCIAL STATEMENTS (Continued)
DECEMBER 31, 1994

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, 1994, upon which the levy for the year ended December 31, 1994 was based, was \$146,303,344. Schedule 2 summarizes the 1994 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 \$51,906. for the year ended December 31, 1994.

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 \$(16,039.) represents the change in deferred tax revenues of \$(24,607.), and supplemental taxes of \$8,568.

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, 1994

NOTE 4 - LONG-TERM DEBT:

The following is a summary of long-term debt transactions of the Town for the year ended December 31, 1994:

	<u>General Long-Term Debt</u>
Long-Term Debt Payable at December 31, 1993	\$185,000.
Principal Additions	<u>0.</u>
	\$185,000.
Debt Retired	<u>40,000.</u>
Long-Term Debt Payable at December 31, 1994	\$145,000. =====

The annual requirements to amortize debts outstanding as of December 31, 1994 are as follows:

	<u>Principal</u>	<u>Interest</u>	<u>Total Debt Service</u>
1995	\$145,000. =====	\$10,948. =====	\$155,948. =====

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, 1994 of \$145,000. was approximately \$18,762,500. below the Town's statutory debt limit.

TOWN OF NORTH YARMOUTH, MAINE
NOTES TO FINANCIAL STATEMENTS (Continued)
DECEMBER 31, 1994

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, 1994 is: .87% (\$264,698.) of Cumberland County's outstanding debt of \$30,425,000., and 24.39% (\$1,954,859.) of Maine School Administrative District No. 51's outstanding debt of \$8,015,000. In addition, the Town is contracted to pay subsidy to Maine School Administrative District No. 51 to June 30, 1994 totalling \$748,629.

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, 1994 (the most recent data available), outstanding municipal solid waste bonds of RWS totalled \$93,503,000., of which the Town of North Yarmouth's share, based on estimated tonnage to be delivered, amounts to \$1,099,691. (1.18%).

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, 1994 (the most recent data available), outstanding material recycling facility bonds of RWS totalled \$9,212,000., of which the Town of North Yarmouth's share, based on estimated tonnage to be delivered, amounts to \$83,829. (.91%).

NOTE 7 - SUPPLEMENTAL APPROPRIATIONS:

During the year, the Town voted appropriations of general fund balance which are reflected as the excess of budgeted expenditures and other uses over budgeted revenues and other sources as per Statement A-3.

TOWN OF NORTH YARMOUTH, MAINE
 NOTES TO FINANCIAL STATEMENTS (Continued)
 DECEMBER 31, 1994

NOTE 8 - INTERFUND RECEIVABLES AND PAYABLES:

Individual interfund receivables and payables at December 31, 1994 were as follows:

<u>Fund</u>	<u>Interfund Receivables</u>	<u>Interfund Payables</u>
General	\$2,417.	\$ 0.
Trust	<u>0.</u>	<u>2,417.</u>
	\$2,417.	\$2,417.
	=====	=====

NOTE 9 - BUDGET VS GAAP BASIS OF ACCOUNTING:

In order to be in conformance with generally accepted accounting principles (GAAP), the accompanying financial statements have been adjusted to reflect the effects of the activities in the general fund reserve. Statement A-3, Statement of Revenues and Expenditures - Budget and Actual, shows the current revenues and expenditures on a budgetary basis.

The following is an explanation of the various differences and their effect on current year revenues and expenditures on a GAAP basis as presented in Exhibit 1-2:

Excess of Revenues Over (Under) Expenditures	\$ 90,544.
Budgeted Transfers to Reserves	(45,000.)
Interest and Other Receipts to Reserves	<u>(4,225.)</u>
Excess of Revenues Over (Under) Expenditures (Statement A-3)	\$ 41,319. =====

TOWN OF NORTH YARMOUTH, MAINE
 NOTES TO FINANCIAL STATEMENTS (Continued)
 DECEMBER 31, 1994

NOTE 10 - 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:

Town Organizations and Committees	\$1,276.
	=====

NOTE 11 - 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 1994, the Town's contribution to ICMA was approximately \$6,829.

Additionally, the Town participates in the Social Security Retirement Program. The Town's contribution to social security was approximately \$13,297. for the year ended December 31, 1994.

NOTE 12 - CAPITAL PROJECTS - LANDFILL CLOSURE:

In 1992, the Town of North Yarmouth filed an application with the State of Maine Department of Environmental Protection (DEP) for assistance with regards to Phase I of the Landfill 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 to date amounts to \$184,426., of which \$118,654. has been received. The State DEP has agreed to pay one year of the semi-annual well monitoring cost (estimated at \$18,750.) The second and subsequent years of monitoring will be the Town's responsibility.

Exhibit 1-1

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

	<u>1994</u>	<u>1993</u>
ASSETS:		
Cash	\$503,793.	\$377,787.
Receivables:		
Taxes - Current and Prior Years	150,274.	146,300.
Tax Liens	45,138.	48,465.
Accounts	1,131.	1,518.
Tax Acquired Property	14,399.	658.
Due from Other Funds	<u>2,417.</u>	<u>1,205.</u>
TOTAL ASSETS	\$717,152. =====	\$575,933. =====
 LIABILITIES AND FUND BALANCES:		
Liabilities:		
Accounts Payable	\$ 29,205.	\$ 8,304.
Deferred Revenues - Property Taxes	<u>168,565.</u>	<u>138,791.</u>
	<u>\$197,770.</u>	<u>\$147,095.</u>
Fund Balances:		
Reserved for Specific Purposes	\$167,637.	\$118,412.
Unreserved:		
Designated	1,276.	23,701.
Undesignated	<u>350,469.</u>	<u>286,725.</u>
	<u>\$519,382.</u>	<u>\$428,838.</u>
TOTAL LIABILITIES AND FUND BALANCES	\$717,152. =====	\$575,933. =====

Exhibit 1-2

TOWN OF NORTH YARMOUTH, MAINE
STATEMENT OF REVENUES AND EXPENDITURES -
BUDGET AND ACTUAL - GENERAL FUND
YEAR ENDED DECEMBER 31, 1994

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
REVENUES:			
Taxes:			
Property	\$1,989,726.	\$1,973,687.	\$ (16,039.)
Excise	<u>85,000.</u>	<u>250,974.</u>	<u>165,974.</u>
	<u>\$2,074,726.</u>	<u>\$2,224,661.</u>	<u>\$149,935.</u>
Intergovernmental:			
State Revenue Sharing	\$ 119,000.	\$ 128,108.	\$ 9,108.
Veterans Exemption	0.	725.	725.
Property Tax Relief	6,344.	6,344.	0.
Highway Block Grant	38,000.	38,124.	124.
General Assistance	<u>12,000.</u>	<u>4,319.</u>	<u>(7,681.)</u>
	<u>\$ 175,344.</u>	<u>\$ 177,620.</u>	<u>\$ 2,276.</u>
Miscellaneous:			
Interest - Net	\$ 10,000.	\$ 19,046.	\$ 9,046.
Cable	0.	4,687.	4,687.
Town of Pownal	20,243.	18,992.	(1,251.)
Landfill, Clerk/Permit Fees	31,350.	34,980.	3,630.
Other	<u>0.</u>	<u>1,324.</u>	<u>1,324.</u>
	<u>\$ 61,593.</u>	<u>\$ 79,029.</u>	<u>\$ 17,436.</u>
TOTAL REVENUES	<u>\$2,311,663.</u>	<u>\$2,481,310.</u>	<u>\$169,647.</u>
EXPENDITURES:			
General Government	\$ 96,587.	\$ 96,282.	\$ 305.
Public Safety and Services	125,158.	105,955.	19,203.
Public Works and Sanitation	406,302.	355,730.	50,572.
Fixed Expenses and Operations	278,189.	236,476.	41,713.
Town Organizations and Committees	44,329.	44,440.	(111.)
Education	1,502,031.	1,502,041.	(10.)
Debt Service	53,967.	53,967.	0.
Capital Investment	<u>45,000.</u>	<u>45,000.</u>	<u>0.</u>
TOTAL EXPENDITURES	<u>\$2,551,563.</u>	<u>\$2,439,891.</u>	<u>\$111,672.</u>

Exhibit 1-2 (Continued)

TOWN OF NORTH YARMOUTH, MAINE
 STATEMENT OF REVENUES AND EXPENDITURES -
 BUDGET AND ACTUAL - GENERAL FUND (Continued)
 YEAR ENDED DECEMBER 31, 1994

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	\$ (239,900.)	\$ 41,419.	\$281,319.
OTHER FINANCING SOURCES (USES): Operating Transfers In (Out): Trust Funds	<u>(100.)</u>	<u>(100.)</u>	<u>0.</u>
EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDI- TURES AND OTHER USES	\$ (240,000.) =====	\$ 41,319.	\$281,319. =====
RECONCILIATION TO GAAP BASIS: Budgeted Transfers and Inter- est Income to Reserves		<u>49,225.</u>	
EXCESS OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES		\$ 90,544.	
FUND BALANCE - AT BEGINNING OF YEAR		<u>428,838.</u>	
FUND BALANCE - AT END OF YEAR		\$ 519,382. =====	

Exhibit 1-3

TOWN OF NORTH YARMOUTH, MAINE
STATEMENT OF CHANGES IN FUND BALANCE - GENERAL FUND
YEAR ENDED DECEMBER 31, 1994

	<u>Reserved</u>	<u>Unreserved</u>		<u>Total</u>
	<u>Specific Purpose</u> (Schedule 1)	<u>Designated for Subsequent Years' Expenditures</u>	<u>Undesignated</u>	
FUND BALANCE - JANUARY 1, 1994	\$118,412.	\$ 23,701.	\$286,725.	\$428,838.
EXCESS OF ACTUAL REVENUES AND OTHER SOURCES OVER (UNDER) ACTUAL EXPENDITURES AND OTHER USES	<u>49,225.</u>	<u>(22,425.)</u>	<u>63,744.</u>	<u>90,544.</u>
FUND BALANCE - DECEMBER 31, 1994	\$167,637. *****	\$ 1,276. *****	\$350,469. *****	\$519,382. *****

Exhibit 2-1

TOWN OF NORTH YARMOUTH, MAINE
BALANCE SHEET - SPECIAL REVENUE FUNDS
DECEMBER 31, 1994

	<u>Quality Homes Paving</u>
ASSETS	\$0. ===
FUND BALANCE	\$0. ===

Exhibit 2-2

TOWN OF NORTH YARMOUTH, MAINE
 STATEMENT OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE - SPECIAL REVENUE FUNDS
 YEAR ENDED DECEMBER 31, 1994

	Quality Homes <u>Paving</u>
REVENUES	\$ 161.
EXPENDITURES:	
Designated Purpose	<u>7,542.</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	\$(7,381.)
FUND BALANCE - JANUARY 1, 1994	<u>7,381.</u>
FUND BALANCE - DECEMBER 31, 1994	\$ 0. =====

Exhibit 3-1

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

	<u>Town Designated Projects</u>	
	<u>1994</u>	<u>1993</u>
ASSETS:		
Cash and Investments	\$ 48,593.	\$104,556.
Accounts Receivable	<u>65,772.</u>	<u>0.</u>
TOTAL ASSETS	\$114,365. =====	\$104,556. =====
 LIABILITIES AND FUND BALANCE:		
Liabilities:		
Accounts Payable	\$ 7,500.	\$ 10,843.
Fund Balance	<u>106,865.</u>	<u>93,713.</u>
TOTAL LIABILITIES AND FUND BALANCE	\$114,365. =====	\$104,556. =====

Exhibit 3-2

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

	<u>Town Designated Projects</u>	
	<u>1994</u>	<u>1993</u>
REVENUES:		
Intergovernmental	\$ 65,772.	\$118,654.
Interest	<u>704.</u>	<u>4,326.</u>
TOTAL REVENUES	\$ 66,476.	\$122,980.
EXPENDITURES	<u>53,324.</u>	<u>201,928.</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	\$ 13,152.	\$ (78,948.)
FUND BALANCE - JANUARY 1	<u>93,713.</u>	<u>172,661.</u>
FUND BALANCE - DECEMBER 31	\$106,865. =====	\$ 93,713. =====

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, 1994

<u>General Obligation Bonds and Notes</u>	<u>Interest Rate</u>	<u>Final Maturity Date</u>	<u>Annual Principal Payments</u>	<u>Amount Authorized</u>	<u>Amount Issued</u>	<u>Retired Previous Years</u>	<u>Balance Beginning of Period</u>	<u>Current Period Issued</u>	<u>Period Retired</u>	<u>Balance End of Period</u>
FLEET BANK: 1990 General Obligation	7.55%	8-01-91 to 8-01-94 8-01-95	\$ 40,000.							
			145,000.	\$305,000.	\$305,000.	\$120,000.	\$185,000. *****	\$0. ***	\$40,000. *****	\$145,000. *****

SEBASTIAN POWERS & CO., YARMOUTH, MAINE

Town of North Yarmouth

TOWN OF NORTH YARMOUTH, MAINE
 COMBINING STATEMENT OF GENERAL FUND RESERVES
 YEAR ENDED DECEMBER 31, 1994
 (With Comparative Totals for the Year ended December 31, 1993)

	Capital Improvement	Tricentennial Fund	Highway Reserve	Totals	
				(Memorandum Only)	
				1994	1993
APPROPRIATIONS	\$25,000.	\$ 0.	\$20,000.	\$ 45,000.	\$ 45,000.
REVENUES:					
Interest	<u>1,506.</u>	<u>237.</u>	<u>2,482.</u>	<u>4,225.</u>	<u>4,255.</u>
	\$26,506.	\$ 237.	\$22,482.	\$ 49,225.	\$ 49,255.
EXPENDITURES	<u>0.</u>	<u>0.</u>	<u>0.</u>	<u>0.</u>	<u>45,000.</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	\$26,506.	\$ 237.	\$22,482.	\$ 49,225.	\$ 4,255.
BALANCE - JANUARY 1	<u>43,840.</u>	<u>9,121.</u>	<u>65,451.</u>	<u>118,412.</u>	<u>114,157.</u>
BALANCE - DECEMBER 31	\$70,346. *****	\$9,358. *****	\$87,933. *****	\$167,637. *****	\$118,412. *****

Schedule 2

TOWN OF NORTH YARMOUTH, MAINE
VALUATION, ASSESSMENT AND COLLECTION OF TAXES
YEAR ENDED DECEMBER 31, 1994

VALUATION AND ASSESSMENT

Real Property	\$145,736,598.
Personal Property	<u>566,746.</u>
TOTAL VALUATION	\$146,303,344.
Tax Rate per Thousand	<u>13.60</u>
TAX COMMITMENT	\$ 1,989,726. *****

APPROPRIATIONS

Municipal Functions	\$ 911,349.
Maine School Administrative District No. 51	1,502,031.
County Tax	86,377.
Overlay	<u>51,906.</u>
	\$ 2,551,663.
Less: Estimated Revenues	<u>561,937.</u>
TAX COMMITMENT	\$ 1,989,726. *****

TAXES 1994

Original Commitment	\$ 1,989,726.
Supplemental Commitment	<u>8,568.</u>
	\$ 1,998,294.
Less: Collection (Net of Refunds) and Adjustments	\$1,838,491.
Abatements	7,282.
Discounts	<u>8,132.</u>
	<u>1,853,905.</u>
TAXES RECEIVABLE - DECEMBER 31, 1994	\$ 144,389. *****

TOWN OF NORTH YARMOUTH, MAINE
 STATEMENT OF DEPARTMENTAL OPERATIONS
 YEAR ENDED DECEMBER 31, 1994

	Appropriation Balances forward	Appropriations	Other Credits	Total Available	Expenditures	Balances		Carried Forward
						Lapsed Overdrawn	Unexpended	
GENERAL GOVERNMENT	\$ 0.	\$ 96,587.	\$ 0.	\$ 96,587.	\$ 96,282.	\$ 0.	\$ 305.	\$ 0.
PUBLIC SAFETY AND SERVICES	0.	125,158.	1,787.	126,945.	107,742.	0.	19,203.	0.
PUBLIC WORKS AND SANITATION	22,314.	406,302.	1,141.	429,757.	356,871.	0.	72,886.	0.
FIXED EXPENSES AND OPERATIONS	0.	278,189.	10,952.	289,141.	247,428.	0.	41,713.	0.
TOWN ORGANIZATIONS AND COMMITTEES	1,387.	44,329.	650.	46,366.	45,090.	0.	0.	1,276.
EDUCATION	0.	1,502,031.	0.	1,502,031.	1,502,041.	10.	0.	0.
DEBT SERVICE	0.	53,967.	0.	53,967.	53,967.	0.	0.	0.
CAPITAL INVESTMENTS	<u>0.</u>	<u>45,000.</u>	<u>0.</u>	<u>45,000.</u>	<u>45,000.</u>	<u>0.</u>	<u>0.</u>	<u>0.</u>
TOTAL	\$23,701. *****	\$2,551,563. *****	\$14,530. *****	\$2,589,794. *****	\$2,454,421. *****	\$10. ***	\$134,107. *****	\$1,276. *****

ROBERT POWERS & CO. - FALMOUTH, MAINE

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MUNICIPAL TELEPHONE DIRECTORY

FIRE AND RESCUE CALLS	829-5212
CUMBERLAND COUNTY SHERIFF'S DEPT.	1-800-482-7479
	774-1444
STATE POLICE	1-800-482-0730
POISON CONTROL CENTER	871-2381
TOWN OFFICE (Town Clerk, Treasurer, Tax Collector)	829-3705
PUBLIC WORKS DEPARTMENT	829-3274
ANIMAL CONTROL OFFICER - Karen Brown	829-3060
CUMBERLAND RECREATION DEPARTMENT	829-2208
SUPERINTENDENT OF SCHOOLS	829-4800
FIRE CHIEF - Richard Baston	829-3789
ADMINISTRATIVE ASSISTANT - Scott Seaver	829-3705

**PLEASE
DON'T
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&
DRIVE**

Town of North Yarmouth
130 Walnut Hill Road
North Yarmouth, ME 04097

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**RESIDENT
NORTH YARMOUTH, ME 04097**

Elections - March 10 - 7 a.m. - 8 p.m. • Town Meeting - March 11 - 9 a.m.