

12-31-1995

# North Yarmouth, Maine Annual Report 1995

North Yarmouth (Me.). Board of Selectmen

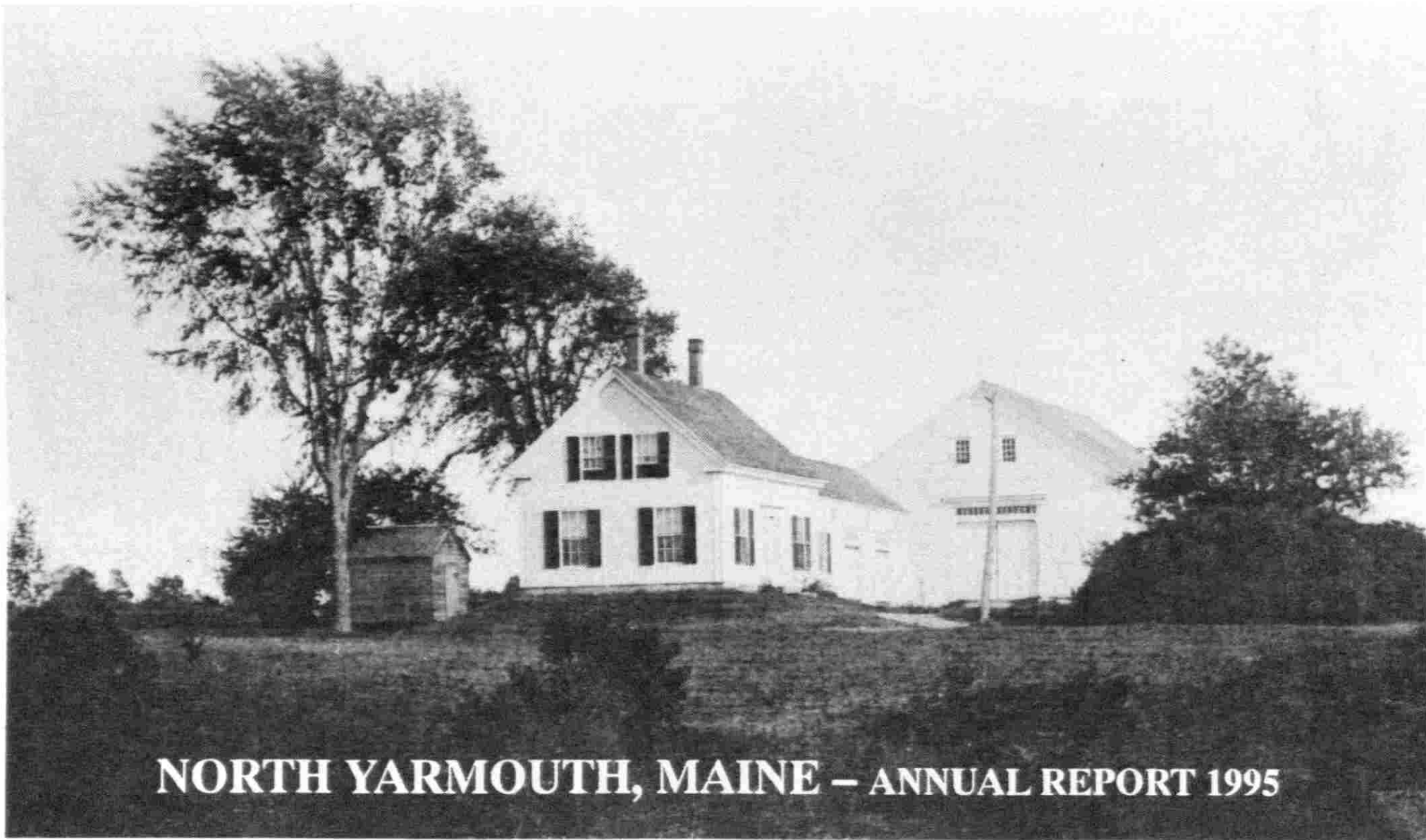
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**NORTH YARMOUTH, MAINE - ANNUAL REPORT 1995**

## **COVER PHOTOGRAPH:**

**LORING/DOLLOF PLACE: Skyline Farm, The Lane.**

**Attractive one and a half story farm houses, with stove chimneys and an attached ell and barn such as the one shown in this photograph, were built in all parts of North Yarmouth in the 1840-1850 period. Constructed in the Greek Revival style which was popular at that time, these buildings replaced many of the simple early dwelling houses and their separate small barns which the first settlers had built on their newly cleared land.**

**An 1827 deed tells us that Thomas Loring, one of the Town's early settlers, sold part of his "home place"... 50 acres with buildings to his son Jeremiah for \$545.00 "excepting the privilege of one room and what chamber room (bedroom) I may want during my natural life which I reserve to myself."**

**Jeremiah Loring appears to have built the present later home in 1857. The attached ell and barn were built sometime later. In 1867 the property was sold (with the same 50 acres of land) for \$1500.00 which indicates the presence of the buildings we see today. (Barn built in 1866.) Deeds and tax records help to build the picture; family memories fill in the later years.**

**Around the turn of the century Oscar and Abigail Dollof (Claudia Quatticci's grandparents) farmed and raised their family here, many of whom settled nearby.**

**The name of the farms dates from the 1940's when Carle and Abbie Dolloff Semmes ran a riding stable there for many years. The buildings now house Ken Sowles' remarkable collection of antique horsedrawn carriages. The 50 acres are still logged, hayed and grazed.**

**In this circa 1900 photograph The Lane can just be seen running in front of the house. One of many images preserved in the North Yarmouth Archives at the Town Office.**

**ANNUAL REPORT**

**of the**

**TOWN**

**of**

**NORTH YARMOUTH**

**MAINE**

**Year Ending December 31, 1995**

**ELECTED OFFICIALS AND REPRESENTATIVES**

**BOARD OF SELECTMEN:** PATRICIA K. HAMEL, Chrmn., 1996  
 CLARK H. WHITTIER, 1996  
 CARL T. TIEDEMANN, 1997  
 DONALD W. SMITH, 1997  
 JAMES B. MOULTON, 1998

**MODERATOR:** CHRISTOPHER VANIOTIS

**BUDGET COMMITTEE:** DANIEL DWYER, Chrmn., 1997  
 KEVIN BALVIN, 1996  
 KEN HILTON, 1996  
 NANCY SCHAD, 1996  
 FRANK COFFIN, 1997  
 LAURIE KELLEY, 1997  
 JOHN BALDWIN, 1996  
 VERNON GOFF, JR., 1996  
 R. JAMES MALONSON, 1996

**S.A.D. #51 DIRECTORS:** DONALD DOYLE, SR., 1996  
 MARGARET WILES, 1997  
 JEAN CHADBOURNE, 1998

**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.

**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  
JOHN KENNEDY, 1996  
PAUL TURINA, 1998  
PRISCILLA BROBST, 1999  
ED GERVAIS, 2000  
JEFF MCEWEN, alternate

**ZONING BOARD OF APPEALS:** SUZANNE QUIRK, Chrmn., 2000  
LYNN ESPY, 1996  
ROBERT WOOD, 1997  
DAVID NORMAN, 1998  
JOHN CARPENTER, 1999  
FULTON BROWN, 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 EDWARD  
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

PAM GAUDET

**MUNICIPAL FACILITIES STUDY COMMITTEE**

JOEL FULLER  
HERB HAMEL

PRISCILLA BROBST  
NANCY SCHAD

CARL TIEDEMANN

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

ROBERT HASSON 829-4800

**STATE REPRESENTATIVE – DISTRICT 42**

JOSEPH B. TAYLOR

State Office  
House of Representatives  
Augusta, ME 04333-0002  
(207) 287-1400

Home  
14 Lawn Avenue  
Cumberland, ME 04021  
(207) 829-5751

**STATE SENATOR – DISTRICT 26**

**JEFFREY H. BUTLAND**

State Office

Senate Chamber  
Augusta, ME 04333  
(207) 287-1500

Home

P.O. Box 431  
Cumberland, ME 04021  
(207) 829-5357

**MONTHLY SCHEDULE OF MEETINGS**

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

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



**REPORT OF THE NORTH YARMOUTH BOARD OF SELECTMEN**

1995 has been a quiet year for the Town of North Yarmouth. However, steady changes continue as the Town responds to local and regional developments.

1. The Board voted to reduce the assessed value of the first acre of each house lot from \$40,000 to \$30,000, bringing house lot values in line with market values.
2. Personnel policies of hiring and disciplinary process as well as drug testing requirements were developed and put in place.
3. In September, the Board assisted in the 50th anniversary celebration of the North Yarmouth Fire Company during this year's Fun Day. In recognition of the event, the History of The North Yarmouth Fire Company was compiled by Claudia Quattici. This booklet is an insightful collection of oral histories, official records and pictures.
4. The Selectmen has petitioned the State Department of Transportation to replace the Haskel Bridge on West Pownal Road which crossed East Thoits Brook. During high water, this is a portion of the road that is often under water. The Sligo Road bridge has also again been brought to the attention of the D.O.T.
5. The Board appointed a Municipal Facilities Study Committee to review office space needs and suggest a plan for expansion as current office space has become inadequate after twenty five years. A report of the committee is printed in this Town Report.
6. Perambulation of the North Yarmouth Town Line continues by Donald Smith with assistance from Ted Tiedemann. Pipe was placed where stone markers are missing. Plans to use a new satellite assisted technology called Global Positioning System to map the Town are being pursued. This will enhance the Town's ability to set accurate boundaries.
7. North Yarmouth continues to appeal to new home builders with 44 housing starts in 1995. This is ten more than in 1994, but 4 less than is allowed for the year.
8. The Town anticipated offering spring and fall clean-up week-ends. However, the clean-up in May had tremendous participation and nearly doubled the amount of debris collected in 1994. The cost of disposal was, proportionately, nearly doubled. The Board then elected to offer the service in the fall with a week-long effort at the new regional construction/demolition debris transfer station located at the Freeport Recycling Facility. Funds budgeted for 1996 will provide adequate funding to continue this combination of services.

9. Our solid waste disposal costs continues to rise with RWS due to the lack of congressional action on flow control of commercial solid waste.
10. Last year at this time, we were asked to consider a last minute request by the Town of Cumberland to increase library support by \$5000 in a beginning effort to bring North Yarmouth's portion of the budget in line with its membership and usage. The people of North Yarmouth declined this increase and requested that the Board verify the membership and usage, request the appointment of the North Yarmouth resident to the library's advisory board, as well as determine if user fees could be obtained instead.
11. Talks with the Town of Yarmouth show they currently offer a non-resident annual fee of \$30 per family, but have indicated that if large numbers of non-residents applied, that policy would have to be reassessed.
12. The Town of Cumberland has indicated that based on our current demands of membership and usage, a user fee structure would not be cost effective and could not be offered. They have also indicated that a North Yarmouth resident can readily appointed to the library's advisory board. Thanks to assistant librarian Ann Dixon (a North Yarmouth resident), the Board has verified current North Yarmouth card holders for 1995 to be 1,248 or 25.3% of total membership, with a circulation of over 14,000. This demonstrates a card holder rate of almost 50% of the residents of North Yarmouth and very active usage by those card holders.
13. The Selectmen believe this is an important and well-utilized service. It is also important that when working in agreement with other towns that we shoulder our share of the cost. This year's budget request for library funding reflects that cost.
14. The Pineland Center for Developmentally Disabled will be closed to clients by March 31, 1996. The State of Maine will be attempting to sell the Center, either in whole or part. The Board is taking active interest in the developments with this neighbor as its future will have an impact on our roads and local economy.
15. The board recognizes the work of Selectman, James Moulton, who through the coordinated efforts of all the Board members, was elected to the Cumberland County Budget Advisory Committee this past summer. Mr. Moulton has been diligent in his efforts to advocate a position of fiscal responsibility in the face of heavy increases in county spending.
16. Finally, the Board Thanks our Administrative Assistant, Scott Seaver and his highly competent office staff for their dedication and effectiveness. This goes as well for our Animal Control Officer, Karen Brown, who has been commended more than once this year for going beyond the call of duty. The Public Works Department has responded to a most challenging winter with

dedication. But most of all, the Board is grateful for all the town citizens who participate, either long-term or short-term, in the visions, the discussions, and the decisions that make our community a good place to live.

Respectfully submitted,

PATRICIA K. HAMEL, Chair

## REPORT OF THE ADMINISTRATIVE ASSISTANT

1995 marks my 15th report of the activities of Town of North Yarmouth. As I look back through older Town Reports, they all seem to start with the words "The past year has been busy and productive here in the Municipal Office". I hesitate to use those words again, however, I find no others will fit the situation. It indeed has been a busy and productive year in your Municipal Office.

I will not continue here without expressing my appreciation and gratitude to those who have made a busy year a successful and efficient one. Along with me in the office throughout another year, Deb Thoits and Marie Lausier field your phone calls, questions and issue the permits, registrations, licenses and information that is vital you as taxpayers and residents. My congratulations to Deb and her husband Ricky on the birth of their second child Cody in October. During Deb's period of maternity leave, Marie filled in for her in a selfless and efficient manner, pitching in to help with Deb's duties while continuing to greet and serve virtually all who came through the door of the office. I give Marie particular praise and thanks for the contribution she has made in 1995. On her own time, Marie has completed studies and practical experience to increase her ability to serve on North Yarmouth's all volunteer Rescue Service.

Also special thanks goes out to Bob Sweetser and Dick Lowell, your full time Public Works Department. Helped by part time employees John Woodcock and Clark Baston, the crew has waded through the first half of a very impressive winter of 95/96. Continuous snow for up to 4 days at a time and other periods of extended rain and melting, have proved no match for the efforts of these men. If you were able to get to work on those days, I hope you all took a second to wave to the guy driving the plow truck!

In 1995, the following activities were conducted in the Municipal Office:

<u>Inland Fisheries Licenses</u>	
Combination Hunting/Fishing	189
Hunting	98
Fishing	250
Jr. Hunting	21
1-Day Fishing Exchange	7
3-Day Fishing Exchange	6
Archery	45
Small Game Hunting	9
Atlantic Salmon Permit	2
Duplicate Licenses	3
Archery Hunting Combination	1
Duck Stamps	23
Pheasant	9
Muzzleloading	26

Complimentary Licenses	4
Bear Permits	11
Supersport Combination	2
<u>Motor Vehicle Registrations</u>	
Resident Registrations	2880
Non Resident Registrations	937
<u>Dog Licenses</u>	
Male/Female	42
Neutered/Spayed	187
Kennel Licenses	2
<u>Recreation Vehicle Registrations</u>	
Boat Perm.	260
Boat Temp	66
Snowmobile Perm.	251
Snowmobile Temp	111
ATV Perm.	57
ATV Temp.	29

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 1995:

Marriages	35
Marriage Intentions filed	28
Deaths	16
Births	39

In my capacity as Administrative Assistant, I also serve as General Assistance Administrator. GA expenditures were running below the levels of 1994, however, with the shut down of the federal government and the subsequent delay in food stamps, processing of SSI claims and other delays at the federal level with fuel heating assistance and other claims, the end of 1995 brought with it an increase in emergency aid. I would like to thank the social workers from various agencies in Cumberland County, especially Maurice Jeoffries of PROP, for the constant support and help offered to those in our community who are in need of assistance.

In a rather interesting function, I have served as chairman of the Customer Advisory Council for the Yarmouth Post Office. It was indeed a pleasure to see the new Post Office open and become a modern facility from which the residents of North Yarmouth are served. Any one who is experiencing problems with mail service or other services provided by the local Postal Service should contact Dan Perry, Postmaster of the Yarmouth Post Office.

At the end of 1994, I reported to you as Chairman of the Board of Directors of Regional Waste Systems. In July of 1995, I was re-elected to the position by the

Board of Directors. RWS continued to work toward the re-authorization of flow control, the basis on which the bonds for the facilities were issued. In early 1996, after months of work in support of flow control legislation, I watched on C-SPAN as the bill which would have returned control over the commercial waste, and control over our financial responsibilities, was defeated on the floor of the House of Representatives. While I and other Board members are committed to bringing this legislation forward again, it appears unlikely that passage is probable. I would like to thank both Representative Jim Longley and Representative Baldacci for meeting with me and other Board members both in Portland and in Washington, and for their work on the bill in support of the taxpayers of Maine.

Issues that came forward in 1995 included the re-establishment of a Municipal Facilities Study Committee. A report of the work of that Committee is included in this Annual Report. While no specific recommendations are made as far as office and meeting space, the report does recognize that space is lacking for the efficient operation of your municipal functions. It is my hope that action will be taken within a few years to solve what is becoming a logistical nightmare. The number of people voting in Federal and State elections will force us to utilize a larger space for those elections, beginning with the Primary Elections in June. Of course, we must provide for polling places that are accessible to all people.

The Town continues to lead the way among many communities in its recycling activities. Again this year, among those communities that do not operate a transfer station, North Yarmouth has one of the highest percentages of recycled materials to waste disposed. The "Silver Bullet" is located in the rear parking area at the Municipal Office, and is accessible 24 hours a day, 7 days a week. Your continued use of the container will not only help to restore our natural resources, but will save landfill space in those times when the waste to energy plant is either operating over its capacity or is undergoing routine maintenance.

Every year, it appears, someone leaves the realm of public service who has served the Town of North Yarmouth for many years. Don Doyle has served as a director of MSAD #51 for 9 very busy, very productive, sometimes very controversial and I would expect for Don, at times very long years. Besides Don's involvement on the school board, he has been deeply involved in his church, in youth activities such as Little League and other baseball activities. Through his employer, Seltzer and Rydholm, the community has benefited in many ways due to their support of local activities both at the Cumberland Fair, Suburban Little League and North Yarmouth Fun Days. I would join with all residents of North Yarmouth in thanking Don and Shelly for their years of involvement and service to North Yarmouth.

I will take a moment here to thank the Board of Selectmen for their support and involvement throughout the past year. Jim Moulton was elected to serve a 3 year term on the Cumberland County Budget Advisory Committee. Due in great part to

the resolve of Jim, the Cumberland County Budget was held to only a marginal increase for the upcoming year. Clark Whittier has been serving on the Facilities Study Committee for SAD 51. Ted Tiedemann chaired the Facilities Study Committee here in North Yarmouth and has been deeply involved in the review of the McKin Site in Gray. Don Smith has continued throughout the year to finish the perambulation of the North Yarmouth Town lines. I would like to thank Pat Hamel for her guidance during her year as chairman of the Board of Selectmen.

I would also like to thank all committee chairs, members and elected officials that I serve for their support over the past year. We look forward to a safe and challenging 1996.

Respectfully,

SCOTT W. SEAVER  
Administrative Assistant

**REPORT OF THE ROAD COMMISSIONER**

1995 has been a very productive year for your Public Works Department. I would like to thank the Town for the support it has shown the department again by voting to purchase a wheeled loader, a replacement for the 1-ton truck, an emergency standby generator for the public works facility and approving the construction of a pole barn for additional storage capacity. These additions will enable us to more efficiently load vehicles, work in the pit, and keep the equipment in good repair.

With the harsh cold weather that we have experienced, I believe that the waste oil furnace has proven to be a fine purchase from 1994. Those of you who change the oil in your vehicles yourselves are welcome and invited to bring your waste oil to the town garage on Parsonage Road during normal operating hours.

Paving projects in 1995 included the overlaying of Haskell Road and Baston Road. Culvert replacement on Royal Road was postponed to 1996, at which time that road is also scheduled to be paved. We have worked with A. H. Grover Inc., to continue to upgrade Prince Well Road. We have also worked with a local paving contractor to develop a longer range paving plan and to estimate its costs over the next 3 years. Mountfort Road continues to require work before, during and after each rain storm. It is my hope that this roadway can be finished being built and the road paved in the next few years.

I would like to thank Dick Lowell for his support and input over the past year. Clark Baston and John Woodcock work on a part time basis during snow storms. These men have done a fine job in helping to keep our roads open in what is shaping up to be a harsh winter season. As always, if you see a problem that needs attention along our roads, please call the town garage or the town office.

Respectfully Submitted,

**ROBERT SWEETSER**  
Road Commissioner



(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: Marie Lausier, a resident in the Town of North Yarmouth, County of Cumberland, State of Maine.

### GREETINGS:

In the name of the State of Maine, you are hereby required to notify the voters of the Town of North Yarmouth, Maine, qualified by law to vote in Town Affairs, to meet at the Town Municipal Building, Fire Department Meeting Room, in said Town, on Friday the 8th day of March, AD 1996 at 8:00 o'clock in the morning, then and there to act on Articles numbered 1 and 2.

AND to notify and warn the voters to meet at the Wescustogo Grange Hall in said town on Saturday, the 9th day of March, 1996 at 9:00 o'clock in the morning, there and then to act on Articles numbered 3 to 20, all of said articles being set out below, to wit:

Article 1: To Elect a moderator to Preside over Town 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., the text of which is shown below, or take any action thereon.

### SECTION XI CLUSTERING

#### A. CLUSTERING PERMITTED IN ALL DISTRICTS

1) In approving any subdivision in any district, the Planning Board may allow lot sizes smaller than the minimums required by the zoning district regulations, provided that dedicated open space land, equal in area to the total amount by which lot sizes in the subdivision have been reduced below the required minimums, is set aside pursuant to subsection B below. That process is called "clustering" and the resulting subdivision is called "clustered".

#### B. DEDICATED OPEN SPACE REQUIRED

1) Dedicated open space land in a clustered subdivision must be:

- (a) subject to a conservation easement pursuant to 33 M.R.S.A. Sections 476 through 479-B; or
- (b) conveyed to a non-profit conservation organization under Maine law; or
- (c) conveyed to the Town of North Yarmouth. Land may not be conveyed to the Town under this subsection unless the

conveyance is recommended by the Planning Board and the Board of Selectmen and is approved by the voters at a town meeting.

- 2) Dedicated open space land in a clustered subdivision shall be limited by permanent easements or restrictive covenants to one or more of the following uses:
  - conservation
  - agriculture
  - silviculture
  - non-intensive public outdoor recreational activities which do not require modifications or improvements to the land other than access points or trails (such as hiking, bird watching, nature study, cross country skiing, snowmobiling and hunting).
- 3) The right to restrict vehicular use or hunting on the dedicated open space land in a clustered subdivision may be reserved to owners of lots or units in the subdivision acting through a homeowners association.

**C. DIMENSIONAL WAIVERS ALLOWED**

- 1) In approving a clustered subdivision, the Planning Board may also allow reductions in street frontage, yard sizes and building coverage and may allow variations from the street design and construction standards of the North Yarmouth Subdivision Regulations, all to the extent necessary to preserve as much open space as possible.
- 2) The decision of the Planning Board on the extent of such reductions and waivers shall be final and not subject to appeal.
- 3) Reductions from dimensional requirements approved by the Planning Board under this subsection C shall not require and shall not be deemed to be variances to relieve undue hardship.
- 4) The Planning Board may reject a proposed clustered subdivision which does not preserve sufficient open space, and require the applicant to comply with dimensional requirements of this ordinance. A plan is presumed not to preserve sufficient open space if the average size of lots in the proposed clustered subdivision exceeds 50 percent of the minimum lot size requirement applicable in the zoning district.

**D. PLANNING BOARD MAY REQUEST CLUSTERING**

- 1) Whenever it receives a subdivision application which does not propose clustering, the Planning Board may, in its discretion, ask the applicant to submit an alternative sketch plan showing a clustered subdivision.

- 2) If the Planning Board, after a site walk and after such consultation with the North Yarmouth Conservation Commission as the Planning Board deems appropriate, concludes that the parcel shown on the alternative sketch plan contains open fields, pasture, wetlands, waterways, wildlife habitat, scenic vistas, historic and/or archeological assets, rare flora or fauna or notable stands of forest, any of which could be preserved by clustering, the Planning Board may request that the applicant revise the application and propose a clustered subdivision.
- 3) A request under paragraph (2) above will not bind the applicant, but if the applicant decides not to propose a clustered subdivision, the Planning Board may consider the absence of clustering when it determines whether the application meets the review criteria of the North Yarmouth Subdivision Regulations and of state statutes.

Article 4: To see if the Town will vote to raise and appropriate up to \$50,000 to be set aside in a dedicated fund, for the future purchase of land and property for the use of the Town of North Yarmouth, and to add to this account the balance of funds held in the "Tricentennial Account" or take any action thereon.

**Budget Committee Recommends: Budget Committee has not reviewed this request.**

**Selectmen Recommend: Selectmen recommend the article as printed.**

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

Administration	1995 Budget	1995 Actual	1996 Request	+/- 1995	% +/- 1995
Payroll	83,971	83,043	86,510	2,539	3.02%
Board of Selectmen	3100	3100	3100	0	0.00%
Fire Chief	1000	1000	1000	0	0.00%
C.D. 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>4,000</u>	<u>4,000</u>	<u>4,000</u>	<u>0</u>	<u>0.00%</u>
	102,421	101,493	104,960	2,539	2.48%

**Budget Committee Recommends: \$104,960**

**Selectmen Recommend: \$104,960**

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

<b>Fire &amp; Rescue Dept.</b>	<b>1995 Budget</b>	<b>1995 Actual</b>	<b>1996 Request</b>	<b>+/- 1995</b>	<b>% +/- 1995</b>
Maintenance	5,500	4,082	6,400	900	16.36%
Unspecified Equipment	1,200	1,057	1,500	300	25.00%
New Equipment	3,830	3,708	3,200	-630	-16.45%
Radios	7,680	6,598	8,000	320	4.17%
Misc. Supplies	0	568	500	500	
Training	2,025	3,671	2,150	125	6.17%
SCBA Maintenance	2,500	2,655	1,500	-1,000	-40.00%
Turn Out Gear	3,150	3,589	1,650	-1,500	-47.62%
HIV Shots	1,650	1,375	800	-850	-51.52%
Dispatch Services	15,000	14,400	15,000	0	0.00%
Personnel Expenses	4,500	4,500	4,500	0	0.00%
Utilities	2,000	2,192	2,000	0	0.00%
Rescue Services	<u>8,290</u>	<u>5,697</u>	<u>9,918</u>	<u>1,628</u>	<u>19.64%</u>
	57,325	54,092	57,118	-207	-0.36%

**Budget Committee Recommends: \$57,118**

**Selectmen Recommend: \$57,118**

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

<b>Public Service Accounts</b>	<b>1995 Budget</b>	<b>1995 Actual</b>	<b>1996 Request</b>	<b>+/- 1995</b>	<b>% +/- 1995</b>
CD Preparedness	100	0	0	-100	-100.00%
General Assistance	15,000	12,720	15,000	0	0.00%
Cemeteries	1000	416	1,000	0	0.00%
Dog Warden	1,500	837	1,500	0	0.00%
Animal Shelter	1,200	1,196	1,200	0	0.00%
Community Health Services	2,060	2,060	2,900	840	40.78%
Reg. Transportation Prog.	680	680	700	20	2.94%
PROP	3,125	3,125	3,300	175	5.60%
MPBN	150	150	150	0	0.00%
So. Me. Agency on Aging	1,508	1,508	1,450	-58	-3.85%
Family Crisis Shelter	150	150	300	150	100.00%
Day One	<u>0</u>	<u>0</u>	<u>500</u>	<u>500</u>	
	26,473	22,842	28,000	1,527	5.77%

**Budget Committee Recommends: \$27,500 (Day One funding - \$0)**

**Selectmen Recommend: \$26,600 (Day One funding - \$0,  
Comm. Health funding - \$2,000)**

Article 8: To see if the Town will vote to make the North Yarmouth Conservation Commission the custodian of the funds derived from the management of the Hayes Town Forest. Said funds to be under control of the Conservation Commission with the Board of Selectmen to be informed of any expenditures for projects over the amount of \$500.00, or take any action thereon.

**Board of Selectmen recommend passage.**

Article 9: To see what sum, if any, the Town will vote to appropriate and raise in support of the Public Works Department, or take any action thereon.

<b>Public Works Dept.</b>	1995 Budget	1995 Actual	1996 Request	+/- 1995	% +/- 1995
Supplies	13,000	11,268	13,000	0	0.00%
Facility Maintenance	2,000	2,120	2,000	0	0.00%
Special Projects	66,000	65,979	84,768	18,768	28.44%
Road Maintenance	26,000	25,891	26,000	0	0.00%
Winter Roads	43,000	39,677	43,000	0	0.00%
Fuel	7,500	9,767	7,500	0	0.00%
Fleet Maintenance	15,000	9,258	15,000	0	0.00%
Utilities	2,500	3,723	2,500	0	0.00%
Payroll	88,105	84,769	72,837	-15,268	-17.33%
	<u>0</u>	<u>4,463</u>	<u>0</u>	<u>0</u>	
	263,105	256,915	266,605	3,500	1.33%

**Budget Committee Recommends: \$266,605**

**Selectmen Recommend: \$266,605**

Article 10: 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:

<b>Solid Waste Accounts</b>	1995 Budget	1995 Actual	1996 Request	+/- 1995	% +/- 1995
Septic Disposal	13,000	13,987	14,000	1,000	7.69%
Curbside Collection	46,500	41,829	54,600	8,100	17.42%
RWS Disposal	80,000	67,808	109,000	29,000	36.25%
Payroll	500			-500	-100.00%
Recycling Committee	250			-250	-100.00%
Clean up Weekends	<u>10,000</u>	<u>8,874</u>	<u>10,000</u>	<u>0</u>	<u>0.00%</u>
	150,250	132,498	187,600	37,350	24.86%

**Budget Committee Recommends: \$187,600**

**Selectmen Recommend: \$187,600**

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

Operational Accounts	1995	1995	1996	+/-	% +/-
	Budget	Actual	Request	1995	1995
Municipal Building	4,000	4,150	7,000	3,000	75.00%
Insurance	20,000	18,160	18,000	-2,000	-10.00%
Interest	0	0	13,000	13,000	
Supplies	13,000	13,365	13,000	0	0.00%
Elections	850	643	1,800	950	111.76%
Legal Expense	5,000	4,713	5,000	0	0.00%
Employer Expense	60,000	54,950	60,000	0	0.00%
Transfers	500	455	500	0	0.00%
Utilities	11,130	9,227	11,000	-130	-1.17%
Annual Audit/Report	6,000	5,547	6,000	0	0.00%
Hydrant Rental	19,310	19,307	19,310	0	0.00%
Contingency	<u>500</u>	<u>495</u>	<u>500</u>	<u>0</u>	<u>0.00%</u>
	140,290	131,012	155,110	14,820	10.56%

**Budget Committee Recommends: \$155,110**

**Selectmen Recommend: \$155,110**

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

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

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

Miscellaneous Accounts	1995	1995	1996	+/-	% +/-
	Budget	Actual	Request	1995	1995
Planning Board	500	400	500	0	0.00%
Cumberland Recreation	21,000	21,000	21,000	0	0.00%
Prince Memorial Library	17,000	17,000	35,013	18,013	105.96%
Shellfish Conservation	750	750	750	0	0.00%
MMA	2,185	2,177	2,200	15	0.69%
GPCOG	3,570	3,570	3,600	30	0.64%
Dare Program	<u>0</u>	<u>0</u>	<u>1,100</u>	<u>1,100</u>	
	45,005	44,897	64,163	19,158	42.57%

**Budget Committee Recommends: \$64,163**

**Selectmen Recommend: \$64,163**

Article 15: To see what sum, if any, the Town will vote to appropriate and raise in support of the Prince Memorial Library as a payment in arrears towards the 1995 request, or take any action thereon.

**REQUEST: \$5,000**

**Budget Committee Recommends: \$5,000**

**Selectmen Recommend: \$5,000**

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

Capitol Improvement Projects	1995 Budget	1995 Actual	1996 Request	+/- 1995	% +/- 1995
1-ton Vehicle Loader	33,500	33,500	0	-33,500	-100.00%
Pole Barn	75,000	73,250	0	-75,000	-100.00%
Generator	20,000	12,500	0	-20,000	-100.00%
Equipment Trailer	10,000	10,000	0	-10,000	-100.00%
			<u>8,500</u>	<u>8,500</u>	
	138,500	129,250	8,500	-130,000	-93.86%

**Budget Committee Recommends: \$8,500**

**Selectmen Recommend: \$8,500**

Article 17: To see what sum, if any, the Town will vote to appropriate and raise in support of 1996 Debt Service, or take any action thereon.

Debt Service	1995 Budget	1995 Actual	1996 Request	+/- 1995	% +/- 1995
Landfill Closure	35,492	35,492	0	-35,492	-100.00%
Fire Station Addition	<u>120,456</u>	<u>120,456</u>	<u>22,482</u>	<u>-97,974</u>	<u>-81.34%</u>
	155,948	155,948	22,482	-133,466	-85.58%

**Budget Committee Recommends: \$22,482**

**Selectmen Recommend: \$22,482**

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

Investment Accounts	1995 Budget	1995 Actual	1996 Request	+/- 1995	% +/- 1995
CIF Funds	45,000	45,000	45,000	0	0.00%

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

**Selectmen Recommend: \$45,000**

Article 19: 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 1996 appropriations, and to accept any such funds from the State of Maine as provided by the Maine State Legislature for the year 1996.

Revenue Accounts	1995	1995	1996	+/-	% +/-
	Budget	Actual	Request	1995	1995
Clerk Fees	13,000	13,859	13,000	0	0.00%
Permit Fees	17,000	26,015	20,000	3,000	17.65%
Dog Licenses	450	350	450	0	0.00%
General Assistance	7,500	4,095	7,500	0	0.00%
Highway Block Grant	38,000	38,000	38,000	0	0.00%
Pownal Debt Service	17,745	17,745	0	-17,745	-100.00%
Excise Collections	85,000	267,568	150,000	65,000	76.47%
State Revenue Sharing	120,000	137,000	120,000	0	0.00%
Interest Income	10,000	20,000	15,000	5,000	50.00%
Property Tax Relief	6,511	0	0	-6,511	-100.00%
Building Refinancing	90,000	90,000	0	-90,000	-100.00%
Capitol Funds	<u>108,500</u>	<u>108,500</u>	<u>0</u>	<u>-108,500</u>	<u>-100.00%</u>
	513,706	723,132	363,950	-149,756	-29.15%
Undes. Fund Balance	<u>240,000</u>	<u>240,000</u>	<u>240,000</u>	<u>0</u>	<u>0.00%</u>
	753,706	963,132	603,950	-149,756	-19.87%

**Budget Committee Recommends: \$363,950**

**(Did not review Undes. Fund Balance)**

**Selectmen Recommend: \$363,950**

**240,000 (from Undes. Fund Balance)**  
**\$603,950**

Article 20: To see if the Town will vote to set the date that 1996 real and personal property taxes will be due as September 2, 1996, and to charge interest at the rate of 10.75% per annum for 1996 taxes paid after that date, and to discount taxes paid in full in the month of July by 1%, or take any action thereon.

Given under our hands this \_\_\_\_ day of February, 1996 at North Yarmouth, Maine.

PATRICIA HAMEL, Chrmn.

CLARK WHITTIER

DONALD SMITH

CARL TIEDEMANN

JAMES MOULTON

Selectmen, Town of North Yarmouth

The Registrar of Voters hereby gives notice that he will be in session from 8:00 a.m. to 8:00 p.m. on Friday, March 8, 1996 and from 9:00 a.m. to close of meeting on Saturday, March 9, 1996.





# **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 answered 70 calls during the year 1995. The Rescue responded to 132 calls in 1995.

RESCUE: 86 Transports	FIRE DEPT: 20 Car Accidents
23 Transfers	18 Wires Down
23 Non transports (refused)	10 Miscellaneous
	6 Non Permitted Burns
	4 Chimney & Stove Fires
	4 Smoke Alarms
	4 Mutual Aid Calls
	2 Fuel Spills
	1 Garage Fire

Ten Firemen and Two Rescue personnel attended the Cumberland County Fire Attack School held in Gorham. This training is held yearly to update and advance their training. Last fall the New Gloucester Fire Department invited our department to participate in a joint Structure Fire Training.

Any person or organization that is interested in obtaining CPR Training, please contact Marie Lausier, Rescue Training Officer, at the Town Office 829-3705.

The Fire Department has purchased a Foam Unit with \$1,600.00 of their own funds.

The Fire Department meets every Monday evening at 7 p.m. During the winter months (October-April) the second Monday of the month is a supper meeting. The Rescue meets on the first and third Thursday of the month at 7 p.m. Anyone interested in attending either the Fire Department or Rescue meetings is most welcome to do so.

The Town Fire Warden under the Maine Forestry Service issued 429 Fire Permits during 1995. A person must obtain a Fire Permit for any and all outdoor fires.

Fire Permits may be obtained from:

Richard Baston, Fire Warden	829-3789
149 Walnut Hill Road	
James Malonson, Deputy Warden	829-3548
152 Walnut Hill Road	
Clark Baston, Deputy Warden	829-4566
65 Sweetser Road	

North Yarmouth Fire Department Telephone Directory:

To report a fire	829-5212
Fire Station Business Line	829-3025
Yarmouth Public Safety	846-3333
Richard M. Baston, Chief	829-3548

Richard W. Brobst,  
Asst. Rescue Chief 829-3480

I wish to thank all of the members of the Fire Department and Rescue for your faithfulness, for all the time you each give for training, and your responsiveness to fire and rescue calls.

Respectfully submitted,  
RICHARD M. BASTON, Chief

The North Yarmouth Rescue is sponsoring a CPR and FIRST AID CLASS for Saturday, March 30, 1996. For further information contact either Marie or Debbie at the Town Office, 829-3705.

### 190th ANNUAL REPORT OF THE TRUSTEES OF NORTH YARMOUTH SCHOOL FUND

At the annual meeting of the School Fund Trustees it was voted to give eight \$200.00 grants to North Yarmouth resident students next fall. Thank you for the donation to the school fund. Donations will be added to the balance of the fund or given out as a Grant if this is the wish of the donor. 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, 1996 to either Norman Smith (123 Walnut Hill Road, North Yarmouth, ME 04097) or the North Yarmouth Town Office.

1/1/95	Total Resources	
	Key Bank CD plus interest	\$34,798.67
12/31/95	Total Gifts to School Fund	100.00
	Total Interest for 1995	<u>2,148.88</u>
		\$37,047.55
11/27/95	Withdrawn from Key Bank Interest	\$1,200.00
		635.00

Scholarship Grants Paid Out		
	Erica Corbett	\$200.00
	Kelly Curtis	\$200.00
	Abigail Hamlin	\$200.00

Adam Hedcock	\$200.00
Kevin Rollins	\$200.00
Craig Smith	\$200.00
Christa Smith	\$200.00
J. Tyler Thims	\$200.00
Norman Smith, services	<u>\$35.00</u>
Total Paid Out 1995	\$1,835.00
Interest earned, not paid out (net gain)	<u>313.88</u>
Total Interest for 1995	\$2,148.88

Respectfully submitted,  
NORMAN L. SMITH, Treasurer

## REPORT OF THE NORTH YARMOUTH HISTORICAL SOCIETY

Our newest project at the Old Town House is the restoration of the old Selectmens' room, which was in use for over one hundred years. We have the original safe, cupboards, desk and stove. To give the appearance of an old office we would like to acquire some simple wooden tables and chairs, a wall clock, old calendars, posters and perhaps a bookcase.

Many interest events take place at the Old Town House. Our programs include pot luck suppers with Friends of the Royal River, and soup and cider luncheons as well as our evening programs. Did you know that it can be available for private gatherings? Many thanks to Rosalyn Baston for scheduling events. Please contact Rosalyn (829-3789) if you are interested in using the Old Town House.

We would like to thank all those who help with maintenance in the variety of ways - they know who they are and we greatly appreciate their efforts: cleaning, hauling firewood and granite fence posts, tending stoves, mowing the lawn, working the cider press, playing and tuning the piano, providing delicious eatables for Fun Day and our meetings... and those who work to preserve the records of the Town, researching old houses and answering historical questions, talking with school groups, sharing memories and enjoying good fellowship.

**JOIN US IN 1996!!!**

Our first meeting this year will be on March 26, 1996 at the Old Town House on Route 9, near Gillespies. The public are always welcome.

Respectfully submitted,  
URSULA BAIER, President

**HISTORICAL SOCIETY BOARD MEMBERS**

Kenneth Allen	Rosalyn Baston
Liza Chandler	Joyce Gervais
Sue Gerry	Mark Heath
Mary Holman	Suzanne Quirk
Scott Scully	Dorothy Stackpole

**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 (829-3432) serves as superintendent and is the person to contact for information relative to purchasing cemetery lots or perpetual care service for existing lots.

**CEMETERY FEES**

RESIDENT - sale of lot \$250.00	NON-RESIDENT - sale of lot \$350.00
perpetual care \$125.00	perpetual care \$175.00

Unfortunately, two of the Town's Cemeteries have experienced vandalism this past year. This is not only upsetting for the family members of the deceased but very costly to the Town. If you see or notice anything suspicious please contact the Cumberland County Sheriff at 774-1444.

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	\$(416.41)
Labor paid	(1,458.50)
Interest income received	<u>1,652.15</u>
Net expense/income	(222.76)
Prior year due to Town GF	(2,417.60)
Appropriations 1995	1,000.00
Due from WHC GF	<u>918.10</u>
Due to Town GF 12/31/95	(722.26)

Combined Perpetual Care Account	
Balance 12/31/94	4,025.94
Interest earned 1995	127.23
Perpetual Care Sales	<u>1,125.00</u>
Balance 12/31/95	\$5,278.17
Perpetual Care CD Bal. 12/31/94	
Interest earned 1995	816.29
Interest paid to Town	<u>(816.29)</u>
Balance 12/31/95	\$25,084.04
Pine Grove Perpetual Care	
Balance 12/1/94	\$3,157.89
Interest earned 1995	108.94
Interest paid to Town	<u>(108.94)</u>
Balance 12/1/95	\$3,157.89
Walnut Hill Perpetual Care	
Balance 12/1/94	\$15,200.00
Interest earned 1995	609.65
Interest paid to Town	<u>(609.65)</u>
Balance 12/1/95	\$15,200.00
General Fund Account	
Walnut Hill Cemetery	
Balance 12/1/94	\$6,766.06
Lot Sales	1,100.00
Interest earned	280.23
Deposits/Withdrawals	<u>(918.10)</u>
Balance 12/1/95	\$7,228.19
General Fund Account	
Pine Grove Cemetery	
Balance 12/31/94	\$2,852.42
Lot Sales	0.00
Interest earned 1995	75.94
Deposits/Withdrawals	<u>0.00</u>
Balance 12/1/95	\$2,928.36
Total Assets 12/1/95	\$58,154.39

## REPORT OF THE NORTH YARMOUTH CONSERVATION COMMISSION

The results of harvesting the Town Forest can be seen along Route Nine. Some of the profit from the harvest was offered to teachers in S.A.D. #51. The commission received proposals and accepted on a jointly submitted by Trina Beaulier, Kelli Rauasch, and Ann Semonite. The commission applied for and received a grant that matched the money we spent. This project introduced many children and subsequently the family and friends to the Town Forest. There is an old saying that goes: the best fertilizer is the owner's feet. We hope that this investment of time and money by the present and future owners will repay the Town handsomely in the future. These three teachers have been doing an excellent job and their students will have an opportunity to report the results of their studies of various audiences in the Town before the end of the year. Hopefully we will fund another project in the Town Forest in this or coming years. Please let us know if you feel the Town and our children benefit from such expenditures. And while you are there, don't forget to pick up an application form (only joking) to join the Conservation Commission; we honestly need support and new members.

Respectfully Submitted,  
PETER MILLIKEN, Chairman

### NORTH YARMOUTH CONSERVATION COMMISSION 1995 FINANCIAL REPORT

People's Heritage Bank	
Balance 12/31/94	8,845.81
Withdrawals	(7,526.00)
Deposits	9,369.56
Interest earned	325.46
Due from State of Maine	<u>3,000.00</u>
Balance 12/31/95	14,014.83

### REPORT OF THE ANIMAL CONTROL OFFICER

The following calls were answered in 1995:

Stray Canines	11
Stray Canines to Animal Refuge League	1
Stray Felines	8
Stray Felines to Animal Refuge League	8
Stray Pet Rabbit	1



As the Animal Control Officer of North Yarmouth I stress the importance of licensing your canines. Most importantly, it is the law. Licensing also helps insure your pet's safe return home. I try to take care of most of the calls I receive by phone. This is less costly for the Town and the pet owners. Once the dog is licensed and on my list I am able to find the owner even if the collar & tags are lost. I will be familiarizing myself with the Town's pets and owners this year. So to avoid unnecessary late charges and warnings please license your canines!

North Yarmouth does have a leash law, even though we are considered "in the country". So please make sure your canines are under your control at all times. This is for your protection and your pet's.

I would like to remind owners of felines that it is required by law to hold a valid rabies certificate on your pets. Even though licensing is not required. For your family's protection as well as your pet's please keep rabies vaccines current. Rabies is at our doorstep.

Returning lost pets to their owners has been very rewarding. Also the hours spent on the phone with the Town's people. I hope I have given a new meaning to the word "dog catcher". If you have any complaints or concerns please call Karen Brown 829-3060.

Note: I personally want to thank our Fire Department for responding to our animals in distress.

Respectfully Submitted,  
KAREN G. BROWN  
Animal Control Officer

## **MAINE SCHOOL ADMINISTRATIVE DISTRICT #51**

**Robert G. Hasson, Jr., Superintendent**

The 1995-1996 school year has been a very productive year for the School District. As we continue with our educational improvement plan, the Design Team completed refinement of the Draft Outcomes which describe what students must know and be able to do upon graduation from high school. The Design Team is comprised of the instructional staff (Grades K-12), members of the community, students and administrators.

This work continues to be our primary focus in the improvement of our schools, to this end, we have begun the next step in the process, the development of benchmarks. A benchmark is the identified level of student outcome that is expected to be achieved by a certain point K-12. We continue to encourage your involvement in this ongoing process, so that our educational program will be reflective of the values and goals of the community. We also welcome your

participation in any of our community outreach activities, including the Partnership 51 informational meeting, PTO Muffin Morning, and our very viable volunteer program headed by Kathy Coyle (829-4825).

The District continues its involvement with the Casco Bay Educational Alliance (CBEA). Through this alliance, we have had the opportunity to enhance learning opportunities for our students, one such example is an archeology course at the high school which is a collaborative offering of the member schools. The CBEA is comprised of the following school systems: Falmouth, Freeport, MSAD #51 and MSAD #62 (Pownal). CBEA is currently in the process of examining the feasibility of combining business services, training programs and experiences, and available resources. This collaboration and consolidation of resources becomes even more critical as the fiscal climate and state funding levels continue to be uncertain.

Recently, the Task Force on Learning Results published its final report. This is an important development and will influence our school improvement work into the future. The final report of the Task Force's work includes a detailed description of recommended legislation based on the Learning Results and the Plan for Education. Copies of the report are available at the Superintendent's office located in the Sweetser School on Tuttle Road.

I value your input and encourage your involvement in our schools. Please feel free to contact me to let me know your thoughts. You can reach me at 829-4800. I look forward to hearing from you. I thank you for your continued support.

### **REPORT OF THE CODE INSPECTOR**

The following permits were issued during 1995:

70 Electrical Permits	111 Building Permits
52 Septic Permits	46 New Houses
62 Internal Plumbing Permits	26 Additions
	14 Decks/Porches
	11 Garages
	4 Barns
	4 Pools
	3 Sheds
	2 Renovations
	1 Demolition

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

## REPORT OF THE NORTH YARMOUTH PLANNING BOARD

This has been a relatively quiet year for the Planning Board. We have seen no major projects, but a fairly steady stream of small subdivisions and site plan applications. The year started out with some disappointment as the Board's proposal to add "cluster" zoning as an option in the Town's Zoning Ordinance failed on a tie vote at the annual election. However, we will bring the proposal back before the voters at the 1996 Annual Town Meeting and hope that, with full discussion on the floor of the meeting, the voters may be persuaded that the technique of "clustering" is a good way to preserve some of the Town's open space. We are also looking ahead in 1996 to proposing further revisions to the Zoning Ordinance, consistent with the Town's Comprehensive Plan. In early November, we spent a Saturday morning driving around and through the Town to gain a better understanding of where some changes to the Zoning Map might be appropriate. Working on those possible changes will be our planning priority for 1996.

Respectfully submitted.

CHRISTOPHER L. VANIOTIS, Chairman

## REPORT OF THE YARMOUTH WATER DISTRICT

1995 was a slightly busier year for YWD than the past few years. It was also an exciting time as 1995 marked the 100th anniversary of the public water system in the Town of Yarmouth. We also moved forward to accomplish the next goal outlined by our long-range plan, by working on inventorying possible sources of supply. This step is important for several reasons. First and foremost, it will enable us to meet the demands of the future in a timely fashion. Secondly, it will provide the important feature of redundancy, should any of our existing supplies be inoperable for any period of time. YWD started looking at several potential sites last year, both in Yarmouth and North Yarmouth. The preliminary data gathered at that time indicated a possible source at the North Road and Route 9 intersection in North Yarmouth. We took our studies to the next step by drilling several test wells in this area. The overall study indicated that the source that has sufficient quantity, but is one that would require treatment to meet our quality standards. Although we had hoped for better results, we did gain in our overall goal of inventorying areas. We plan to move forward and conduct more tests in 1996 at different areas as we pursue this part of our long-range plan. When this phase of study is complete, we will be in the best possible position of meeting our future needs in a cost effective manner.

1995 also held good news in the water quality category for the District. YWD was one of the first water suppliers in the State to successfully complete its lead and copper testing requirements. Future testing for lead and copper will now be at three

year intervals, indicative of the great results of the previous testing. The District also received a waiver of some of the testing requirements of the Phase Two and Five regulations, based on the District's work on wellhead protection. These milestones are a direct result of the excellent quality of the water and the steps taken to protect it. They will save the District ratepayers thousands of dollars of testing requirements in the long term. Our mission is to provide the best possible quality water, at an affordable price. A water supplier must be vigilant in both protecting and tracking its water quality to meet this goal.

Construction for the 1995 season saw the District add a total of 44 new services, 3 new hydrants, and 4,240.5 feet of mains.

In closing, we urge all citizens to become more aware and involved in their public water system; your input is always welcome. Copies of our Annual Report are available at the District Office and at both Yarmouth and North Yarmouth Town Offices. The District also has a homepage on the Internet at <http://quadra.math.usm.main.edu/WWW/usr/ywd.html>, for those folks with on-line capabilities.

Respectfully submitted.  
ROBERT N. MACKINNON, JR.  
Superintendent, Yarmouth Water District

### **REPORT OF THE NORTH YARMOUTH MUNICIPAL FACILITIES COMMITTEE**

The Facilities Study Committee was asked to review the Municipal Facilities and report to the Board of Selectmen prior to Annual Meeting of 1996. The committee met several times throughout the summer and fall of 1995, and into January of 1996. Members of this committee included the following:

Carl "Ted" Tiedemann - Board of Selectmen  
Priscilla Brobst - North Yarmouth Planning Board  
Nancy Schad - North Yarmouth Budget Committee  
Ford Reiche - Resident  
Joel Fuller - Resident  
Herbert Hamel - Resident

The Committee was staffed by Administrative Assistant Scott Seaver and received input from Linc Merrill.

A previous facility study was commissioned by the North Yarmouth Board of Selectmen in 1989 to study the space requirements for all departments of municipal government in North Yarmouth. In January of 1990, the committee finalized a report which recommended an addition to the Fire Station and an addition on the

Route 115 side of the Municipal Office. The Public Works Department had built a new facility in 1988 and therefore was not in need of addition space at that time. Annual Meeting in March of 1990 approved the addition to the Fire Station, but rejected the requested addition to the municipal office. However, the Town Meeting requested that a fresh look be taken at the issue in 5 years, and that a report be made to the Town.

The current Facilities Study committee in general was familiar with many projects that had been undertaken in neighboring towns to upgrade municipal office space in the last 5 - 10 years. Most notably was the construction of a Municipal complex in the Town of Bridgton. This facility was visited, and information was gathered from other communities regarding their spatial needs and how those needs were resolved.

The committee also reviewed the aspects of North Yarmouth's municipal office operation. It was concluded that the area utilized by the municipal office within the present building was no longer suitable for use as both office area and meeting space. Storage space for records and documents, both for use by the staff and the public, and for archive purposes, has grown inadequate.

Specifically recommended is additional space for private office area for the Administrative Assistant, Building Inspector and tax maps as well as greater expanded records storage space, with specific consideration of the need for confidentiality and protection, expanded window/counter space with 2 to 3 positions, and several separate spaces to accommodate meetings of from 4-8 to 15-25 and up to 40-60 people. Provision should also be made for the possible addition of public safety personnel in the future.

The largest concern of the committee was that while the office area could be expanded in the present structure, doing so would eliminate the current meeting room. While there is meeting space in the Fire Department end of the building, many times that space is utilized for department business and meetings.

Because of the above concerns, the Facilities Committees recommends that the Board of Selectmen develop an alternative to the present municipal office area. It is noted that while an addition to the present building may be appealing, the town is limited in that regard by both the design of the current building, and the size of the lot presently owned by the Town. It is noted that a portion of the driveway on the northerly side of the building is actually located on the abutting property, owned by the Wescustogo Grange Association.

As a secondary function, the committee began to look at public space as a facility issue. Much discussion was held regarding large public gatherings such as Town Meetings, Fire Department Fun Days, Public Suppers, and Elections. Conceptually, it is recommended that the Board of Selectmen consider the establishment of a "Town Common" area. While this was being discussed, it became apparent that the property abutting the Municipal lot, owned by the Grange Association, was the

single property left in the area to facilitate this. It is recommended that the Board of Selectmen pursue any opportunity to acquire this property. It is noted that some of the paved parking on the north side of the municipal complex is actually on the abutting property. The acquisition of this property would open many options to the Town to provide for adequate space for its municipal operations for a long time, would preserve open space that has historically been available and used for public gatherings, and would create a "Village Green" atmosphere that is aesthetically appealing and has been implemented in many small communities throughout Maine.

The Facilities Study Committee would like to thank those municipal officials from our neighboring communities that provided information to us. We would also like to thank Linc Merrill for his involvement in the discussions. We hope that the Town will move toward resolution of the issues presented here within the near future.

Respectfully submitted.  
CARL "TED" TIEDEMANN, Chair  
Municipal Facilities Study Committee

### **REPORT OF THE HEALTH OFFICER**

Resist that impulse to handle a wild animal or its young! It could be carrying rabies, especially if it is a raccoon, fox or skunk. The Department of Human Services publication, The Maine Epigram reports that 81 rabid animals have been identified as of Nov. 8, 1995.

A wild animal that approaches a human or a nocturnal animal which is seen in the daytime should be considered rabid. A contact with a domestic or farm animal should be brought to the attention of a veterinarian or the animal control officer. Any person whose domestic animal has been bitten should use gloves so the saliva on the fur does not contaminate a possible break in the skin.

Keep your dogs and cats current with their immunizations. This is the best way to protect your family.

If a bat is found in the bedroom it would be well to consult with the Dept. of Human Services at 207-287-5301. It is possible for a bat to bite without the sleeper being aware of it. Although bat caves were interesting places to explore in past years, people are at risk today unless they use special precautions when exploring these places.

If you have been bitten or exposed - immediately wash the wound with bactericidal soap. See a physician immediately.

As summer approaches, the parasitic disease, Criptosporidiosis, will potentially return to spoil a person's vacation time. It will produce diarrhea, headaches,

abdominal cramps, nausea and vomiting. Avoiding contaminated water, washing hands before handling food and after changing diapers and avoid drinking water when lake swimming may keep you from this two week illness.

The following inspections were made in 1995:

Sit down restaurants	3
Take out	1
Caterer	2
Inquiry	1

Health officer attended a 5 day CDC course given in Portland - "Investigating Foodborne Illness."

Respectfully submitted.  
EILEEN WYATT  
Health Officer



# 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, 1996

To the Citizens of North Yarmouth:

The first year of the 117th Legislature has been an eventful one. With a very close balance between the parties it has been possible to reach agreement on issues that are important to all of us. The Productivity Realization Task Force is making significant strides in eliminating or reducing some of the programs of state government that are not cost effective. If we can continue to do this while maintaining a "safety net" for people who are truly in need, we will do well.

As a member of the Joint Standing Committee on Utilities and Energy I have been involved in an attempt to restructure the electric energy business. The idea is to deregulate the generation of power and let the competitive market determine the price we all pay. It seems like an opportunity to develop lower power costs for all types of consumers from large industries to small residential customers. Our study committee raised many issues that will be reviewed by the Public Utilities Commission which will in turn develop legislation for further action.

As this report to you is prepared I am involved in watching the development of a plan for the reuse of the facilities at Pineland. It is very important that this valuable property be put to use in a manner that will provide an economic opportunity to area communities and not be a burden to the already tight state budget. I hope to work closely with the North Yarmouth Planning Board to help produce a program that is in the best interests of North Yarmouth.

As you know, there are all sorts of issues before the state legislature. It would be impossible to discuss them all here, but I would be most happy to hear from you if there is something of particular interest to you. Please contact me at home, 829-5751 or in Augusta at 287-1400.. You may also use the toll free line to leave a message, 1-800-423-2900.

Thank you for the opportunity to serve you and the Town of North Yarmouth.

Sincerely,

*Joe Taylor*  
Joseph B. Taylor  
State Representative

District 42 Part of Cumberland and North Yarmouth

Printed on recycled paper





SENATOR JEFFREY H. BUTLAND  
President of the Senate

THE MAINE SENATE  
OFFICE OF THE PRESIDENT

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

## ANNUAL REPORT

A message from  
Senate President Jeffrey Butland

As the second session of the 117th Legislature convenes, I am pleased to continue to serve the Town of North Yarmouth as your State Senator. It has been a distinct honor for me to represent you in the Maine State Senate at a time when state government is undergoing profound change. We are trying to make government more affordable, define those services that government should provide, and determine how to pay for them. Our efforts in the first session give me reason to believe we are on the right track.

As Senate President, I have had the opportunity to shape the agenda to reflect what I thought was most important to my constituents. To my great satisfaction, we passed a truly bi-partisan budget last June, which was a milestone in my seven years in the Legislature. We repealed the hospital tax and capped personal income tax revenues at 1997 levels, both important to stabilizing the economy and reducing future taxes. We joined with the Governor to find permanent savings in state government through the Productivity Realization Task Force. I am delighted that Governor King is making a strong commitment to cutting the bureaucracy. Progress was made on reform of welfare and healthcare, as well as regulatory red tape of all kinds. All these measures will contribute to a healthier economic climate in Maine and create jobs. Much more remains to be done and I will continue to set similar standards and work for you in the second session.

My priorities for this session are as follows: 1) Support Governor King and the Productivity Realization Task Force in efforts to reduce the size of state government; 2) Continue efforts to find more tax and spending cuts in order to balance the budget and create private-sector jobs; 3) Solve the long-term care crisis for Maine's older citizens; 4) Develop a mechanism for better oversight of executive-branch departmental budgets, in the wake of inadequate financial accounting safeguards that came to light during the November special session; 5) A timely adjournment on March 31.

The virtually even balance of power between the two political parties has resulted in bipartisan cooperation on many issues and should facilitate resolution of such major issues as health-care insurance reform and education reform.

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

## 1995 TAXES UNPAID 12/31/95

Al-Alwi, Monsour T.	2,521.54
Anderson, George Sr.	382.72
Anderson, Robert Jr.	896.77
Anderson, Virginia	969.14
Angelini, Theo	5.89
AT&T Capitol Corp.	34.67
Atlantic Options	480.46
Audette & Sons, R.C.	500.48
Babin, Michael S.	632.24
Bahikow, Gary D.	38.14
Baker, Richard E.	1,442.25
Beaulieu, James H.	6.97
Bowdoin, Anne	976.36
Boyce, Dale K.	1,047.86
Boyce, Franklin	2,632.91
Bradley, Beatrice	1,276.44
Brown, Karen	1,734.90
Brown, Kathleen E.	297.05
Burton Construction	323.47
C.N. Brown Co.	66.24
Campbell, David A.	1,635.24
Carpenter, John	2,646.24
Carway Kennels	16.62
Clukey, Estate of James	922.74
Codere, Roger	1,729.39
Coffin, Raymond	1,293.00
Copelco Credit Corp.	19.80
Crommett, Craig	317.50
Cromwell, Charles	1,179.50
Curtin, Estate of Joseph	2,235.00
Davis, Robert & Ellen	4,369.75
Davis, Ronald	848.90
Derrig, Laraine E.	1,797.34
Dexter, William & Thomas	443.07
Dexter & Sons	7.36
Dow, Neal	2,597.37
Fordham, Kenneth	1,505.50
Frank, Sheila	1,911.45
Gaddis, William H.	603.11
Gelco Space	29.56
Gillespie Farms, Inc.	206.08
Gillespie Farms, Inc.	6,220.28

Gillespie Farms, Inc.	105.98
Golden Shears	2.21
Grant, Steven	1,906.95
Green, Christopher	2,568.58
Hall, James B. II	1,573.24
Hamilton, Arlene R.	1,672.55
Hanson, Jeffrey	787.04
Haskell, Barbara C.	70.24
Haskell, Rhodes	1,398.16
Hayes, Maurice E. II	64.77
Hayward, Andrew L.	973.29
Hayward, Dean W. Sr.	1,498.11
Hazelton, Robert C.	297.34
Hedgecock, Seth Allen	796.90
Heinenon, Edward	17.08
Hight, Donald	1,370.87
Hilton, William L. Jr.	1,331.25
Hodgetts, Paul W.	1,988.44
Hoyt, Gay	1,363.72
Irwin, Theodore	531.24
Jackson, David L.	697.16
Jewett, Frederick	1,948.25
Jones, Christopher R.	813.60
Keith, Ronald	489.35
King, David C.	3,567.95
Kingery, Audrey H.	1,606.32
Kinne, Jack W.	2,699.06
Kinne, Jack W.	1,003.43
Kinney, Fred	69.66
Knight, Robert	4.69
Lagasse, Theona	295.65
Leeman, Keith P.	167.28
MacDonald, Eleanor	906.63
MacLeod, Kenneth	1,445.36
Magee, Maureen	1,223.52
McKown, Brenda	1,322.24
Meehan, Stephen	2,559.45
Mizner, Willard	2,385.43
Morrison, Karen B.	1,963.06
Napolitano, John	1,792.72
Nason, Basil	1,408.17
Nelson, Carl R.	2,582.92
Nelson, Carl R.	235.52
Nelson, Carl R.	5.89

Lielsen, Lief	1,677.55
North, Dana M.	568.09
Oliver, Brian E.	1,823.34
Overlock, Ellen A.	780.45
Parisi, Stephen L.	2,108.26
Pendleton, Michael W.	1,563.62
Priest, William	1,905.42
Queen, James L.	2,604.14
Queen, Robert A.	601.05
Small, Caroline	1,593.44
Ring Realty Trust	2,480.29
Ring Realty Trust	129.24
Robinson, Kevin M.	2,072.58
Ronny's Auto Body	25.76
Russell, Mark E.	1,667.57
Sangillo, Frank	1,829.65
Septi-Vac Pumping, Inc.	375.68
Sharp, Matthew	5.89
Shirley, Constance L.	1,312.50
Sloat, Ronald	1,932.91
Sprague, Daphne	147.20
Sprague, Daphne	1,839.80
Steadman, Philip A. Jr.	306.18
Stewart, John A.	1,087.23
Strom, Michael	1,630.92
Surface Cleaning Experts	20.61
Hill, Jeffrey & Tracy	2,287.72
Taplin, Kenneth	70.66
Taplin, Kenneth	1,704.58
Tarbox, Brian	1,701.57
Taylor, Stephen	235.52
Thomas, Malcolm B.	48.50
True, Paul A. Jr.	1,735.55
Vincent, Glenn	766.21
Walker, Steven	1,513.13
Wiles, Margaret C.	1,926.97
Woodcock, April L.	624.09
Woodcock, Arthur	286.08
Wyman, Craig A.	961.47
Young, Janice	1,574.54
Zroika, Patrick	<u>1,557.30</u>
	149,395.83

**1994 TAX BALANCE UNPAID 12/31/95**

Al-Alwi, Monsour T.	2,673.00
Anderson, George Sr.	353.60
Anderson, Virginia	1,031.40
Audette & Sons, R.C.	462.40
Brown, Karen	1,041.19
Clukey, Estate of James	988.53
Davis, Ronald	920.31
Dexter, William & Thomas	545.36
Dexter & Sons	6.80
Frank, Sheila	1,902.01
Gillespie Farms, Inc.	190.40
Gillespie Farms, Inc.	5,882.99
Gillespie Farms, Inc.	97.92
Golden Shears	2.04
Hall, James B. II	1,589.54
Hayward, Dean W. Sr.	1,520.13
Hight, Donald	589.60
Hilton, William L. Jr.	202.46
Hamilton, Arlene	1,681.29
MacDonald, Eleanor	973.65
MacLeod, Kenneth	1,471.38
Napolitano, John	1,792.32
North, Dana M.	288.92
Oliver, Brian	1,820.60
Pendleton, Michael	1,080.65
Queen, Robert	1,406.95
Small, Caroline	1,608.20
Ring Realty Trust	2,427.57
Ring Realty Trust	119.41
Robinson, Kevin M.	940.94
Sloat, Ronald	1,921.84
Surface Cleaning Experts	19.04
Vacationland Video	6.80
Woodcock, Arthur	1,299.56
Young, Janice	<u>655.54</u>
	39,514.34

**1993 TAX BALANCES UNPAID 12/31/95**

Davis, Ronald	933.85
Hayward, Dean Sr.	1,542.48
Sharp, Jonathan	<u>2,080.76</u>
	4,557.09

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

**Financial Report  
Year Ended  
December 31, 1995**

TOWN OF NORTH YARMOUTH, MAINE  
DECEMBER 31, 1995

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BERRY, FOWLES & CO.  
CERTIFIED PUBLIC ACCOUNTANTS  
6 FUNDY CIRCLE  
FALMOUTH, MAINE 04105

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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, 1995 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, 1995 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 7, 1996

TOWN OF NORTH YARMOUTH, MAINE  
 COMBINED BALANCE SHEETS - ALL FUND TYPES AND ACCOUNT GROUPS  
 DECEMBER 31, 1995  
 (With Comparative Totals for the Year ended December 31, 1994)

	<u>Governmental Fund Types</u>		<u>Fiduciary</u> <u>Fund Type</u>	<u>Account</u> <u>Group</u>	<u>Totals</u>	
	<u>General</u>	<u>Capital</u> <u>Projects</u>	<u>Trust</u>	<u>General</u> <u>Long-Term</u> <u>Debt</u>	<u>(Memorandum Only)</u> <u>1995</u> <u>1994</u>	
<b>ASSETS:</b>						
Cash and Investments	\$658,785.	\$0.	\$59,801.	\$ 0.	\$ 718,586.	\$ 609,472.
Receivables:						
Taxes	160,770.	0.	0.	0.	160,770.	150,274.
Liens	44,485.	0.	0.	0.	44,485.	45,138.
Accounts	737.	0.	0.	0.	737.	66,903.
Tax Acquired Property	659.	0.	0.	0.	659.	14,399.
Due from Other Funds	1,640.	0.	0.	0.	1,640.	2,417.
Amount to be Provided for Accrued Compensated Absences	0.	0.	0.	24,366.	24,366.	20,885.
Amount to be Provided for Retirement of General Long-Term Debt	0.	0.	0.	90,000.	90,000.	145,000.
<b>TOTAL ASSETS</b>	<b>\$867,076.</b>	<b>\$0.</b>	<b>\$59,801.</b>	<b>\$114,366.</b>	<b>\$1,041,243.</b>	<b>\$1,054,488.</b>
	*****	===	*****	*****	*****	*****
<b>LIABILITIES AND FUND EQUITY:</b>						
<b>Liabilities:</b>						
Accounts Payable	\$ 8,925.	\$0.	\$ 0.	\$ 0.	\$ 8,925.	\$ 36,705.
Deferred Revenues	172,182.	0.	0.	0.	172,182.	168,565.
Due to Other Funds	0.	0.	1,640.	0.	1,640.	2,417.
Accrued Compensated Absences	0.	0.	0.	24,366.	24,366.	20,885.
General Obligation Bonds and Notes Payable	0.	0.	0.	90,000.	90,000.	145,000.
	<u>\$181,107.</u>	<u>\$0.</u>	<u>\$ 1,640.</u>	<u>\$114,366.</u>	<u>\$ 297,113.</u>	<u>\$ 373,572.</u>
<b>Fund Equity:</b>						
Fund Balances:						
Reserved	\$212,172.	\$0.	\$48,452.	\$ 0.	\$ 260,624.	\$ 262,291.
Unreserved:						
Designated	15,000.	0.	0.	0.	15,000.	1,276.
Undesignated	458,797.	0.	9,709.	0.	468,506.	417,349.
	<u>\$685,969.</u>	<u>\$0.</u>	<u>\$ 9,709.</u>	<u>\$ 0.</u>	<u>\$ 744,130.</u>	<u>\$ 680,916.</u>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<b>\$867,076.</b>	<b>\$0.</b>	<b>\$59,801.</b>	<b>\$114,366.</b>	<b>\$1,041,243.</b>	<b>\$1,054,488.</b>
	*****	===	*****	*****	*****	*****

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, 1995  
 (With Comparative Totals for the Year ended December 31, 1994)

	Governmental Fund Types		Totals	
	General	Capital Projects	(Memorandum Only)	
			1995	1994
<b>REVENUES:</b>				
Taxes	\$2,370,623.	\$ 0.	\$2,370,623.	\$2,224,661.
Intergovernmental	186,536.	0.	186,536.	243,392.
Miscellaneous	104,473.	213.	104,686.	84,119.
	<u>\$2,661,632.</u>	<u>\$ 213.</u>	<u>\$2,661,845.</u>	<u>\$2,552,172.</u>
<b>EXPENDITURES:</b>				
General Government	\$ 101,538.	\$ 0.	\$ 101,538.	\$ 96,282.
Public Safety and Services	73,165.	0.	73,165.	105,955.
Public Works and Sanitation	375,583.	0.	375,583.	363,272.
Fixed Expenses and Operations	255,619.	0.	255,619.	236,476.
Town Organizations and Committees	43,972.	0.	43,972.	44,440.
Education	1,547,530.	0.	1,547,530.	1,502,041.
Debt Service	155,948.	0.	155,948.	53,967.
Capital Investment	137,768.	0.	137,768.	53,324.
	<u>\$2,691,123.</u>	<u>\$ 0.</u>	<u>\$2,691,123.</u>	<u>\$2,455,757.</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	\$ (29,491.)	\$ 213.	\$ (29,278.)	\$ 96,415.
<b>OTHER FINANCING SOURCES (USES):</b>				
Operating Transfers In (Out)	89,000.	0.	89,000.	(100.)
EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	\$ 59,509.	\$ 213.	\$ 59,722.	\$ 96,315.
FUND BALANCE - AT BEGINNING OF YEAR	519,382.	106,865.	626,247.	529,932.
RESIDUAL EQUITY TRANSFER	107,078.	(107,078.)	0.	0.
FUND BALANCE - AT END OF YEAR	\$ 685,969.	\$ 0.	\$ 685,969.	\$ 626,247.
	*****	*****	*****	*****

The Accompanying Notes are an Integral Part of these Statements.

BERRY, FOWLES & CO. - FALMOUTH, MAINE

Statement A-3

TOWN OF NORTH YARMOUTH, MAINE  
STATEMENT OF REVENUES AND EXPENDITURES -  
BUDGET AND ACTUAL - GENERAL FUND  
BUDGET BASIS  
YEAR ENDED DECEMBER 31, 1995

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
REVENUES:			
Taxes	\$2,194,388.	\$2,370,623.	\$176,235.
Intergovernmental	172,011.	186,536.	14,525.
Miscellaneous	<u>58,195.</u>	<u>96,641.</u>	<u>38,446.</u>
TOTAL REVENUES	<u>\$2,424,594.</u>	<u>\$2,653,800.</u>	<u>\$229,206.</u>
EXPENDITURES:			
General Government	\$ 102,413.	\$ 101,538.	\$ 875.
Public Safety and Services	82,798.	73,165.	9,633.
Public Works and Sanitation	413,355.	375,583.	37,772.
Capital Expenditures	138,500.	137,768.	732.
Fixed Expenses and Operations	305,388.	255,619.	49,769.
Town Organizations and Committees	45,005.	43,972.	1,033.
Education	1,573,687.	1,547,530.	26,157.
Debt Service	155,948.	155,948.	0.
Capital Investment	<u>45,000.</u>	<u>45,000.</u>	<u>0.</u>
TOTAL EXPENDITURES	<u>\$2,862,094.</u>	<u>\$2,736,123.</u>	<u>\$125,971.</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>\$ (437,500.)</u>	<u>\$ (82,323.)</u>	<u>\$355,177.</u>
OTHER FINANCING SOURCES (USES):			
Operating Transfers In (Out):			
Trust Funds	(1,000.)	(1,000.)	0.
Proceeds from Bond Issue	<u>90,000.</u>	<u>90,000.</u>	<u>0.</u>
	<u>\$ 89,000.</u>	<u>\$ 89,000.</u>	<u>\$ 0.</u>
EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDI- TURES AND OTHER USES	<u>\$ (348,500.)</u>	<u>\$ 6,677.</u>	<u>\$355,177.</u>
	=====	=====	=====

The Accompanying Notes are an Integral Part of these Statements.

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, 1995  
 (With Comparative Totals for the Year ended December 31, 1994)

	<u>Fiduciary Fund Type</u>	
	<u>NonExpendable Trust Funds</u>	
	<u>1995</u>	<u>1994</u>
REVENUES:		
Donations	\$ 40.	\$ 0.
Charges for Services	1,175.	1,025.
Interest	<u>1,982.</u>	<u>1,902.</u>
TOTAL REVENUES	\$ 3,197.	\$ 2,927.
EXPENDITURES:		
Care and Maintenance of Cemeteries	<u>1,830.</u>	<u>3,027.</u>
EXCESS OF REVENUES OVER EXPENDITURES	\$ <u>1,367.</u>	\$ <u>(100.)</u>
OTHER FINANCING SOURCES:		
Operating Transfers In	\$ 1,000.	\$ 100.
Perpetual Care	<u>1,125.</u>	<u>575.</u>
	\$ <u>2,125.</u>	\$ <u>675.</u>
EXCESS OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES	\$ 3,492.	\$ 575.
RETAINED EARNINGS/FUND BALANCE - JANUARY 1	<u>54,669.</u>	<u>54,094.</u>
RETAINED EARNINGS/FUND BALANCE - DECEMBER 31	\$58,161. =====	\$54,669. =====

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, 1995  
 (With Comparative Totals for the Year ended December 31, 1994)

	<u>Fiduciary Fund Type</u>	
	<u>NonExpendable Trust Funds</u>	
	<u>1995</u>	<u>1994</u>
CASH PROVIDED (USED) BY OPERATING ACTIVITIES:		
Net Income (Loss)	\$ 1,367.	\$ (100.)
Changes in Working Capital Items Other than Cash:		
Due to General Fund	<u>(777.)</u>	<u>1,329.</u>
Cash Provided by Operating Activities	\$ 590.	\$ 1,229.
CASH PROVIDED (USED) BY FINANCING SOURCES:		
Perpetual Care	1,125.	575.
CASH PROVIDED (USED) BY NON-CAPITAL FINANCING ACTIVITIES:		
Operating Transfers in from General Fund	<u>1,000.</u>	<u>100.</u>
INCREASE IN CASH	\$ 2,715.	\$ 1,904.
CASH - AT BEGINNING OF YEAR	<u>57,086.</u>	<u>55,182.</u>
CASH - AT END OF YEAR	\$59,801. =====	\$57,086. =====

The Accompanying Notes are an Integral Part of these Statements.

TOWN OF NORTH YARMOUTH, MAINE  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 1995

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, 1995

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.

Capital Projects Funds - Capital projects funds are used to account for financial resources segregated for the acquisition or construction of major capital facilities other than those financed by special assessments or enterprise operations.

Fiduciary Funds:

Trust Funds - Trust funds are used to account for assets received by the Town and held in the capacity of trustee, custodian or agent. 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.



TOWN OF NORTH YARMOUTH, MAINE  
NOTES TO FINANCIAL STATEMENTS (Continued)  
DECEMBER 31, 1995

NOTE 1 - SUMMARY OF ACCOUNTING POLICIES (Continued):

Basis of Presentation (Continued):

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.

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

TOWN OF NORTH YARMOUTH, MAINE  
NOTES TO FINANCIAL STATEMENTS (Continued)  
DECEMBER 31, 1995

NOTE 1 - SUMMARY OF ACCOUNTING POLICIES (Continued):

Basis of Accounting (Continued):

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.

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.

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.

TOWN OF NORTH YARMOUTH, MAINE  
NOTES TO FINANCIAL STATEMENTS (Continued)  
DECEMBER 31, 1995

NOTE 1 - SUMMARY OF ACCOUNTING POLICIES (Continued):

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.

At December 31, 1995, 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	\$ 56,681.	\$ 0.	\$ 0.	\$0.	\$ 0.
Savings and Certificates of Deposit	<u>265,522.</u>	<u>265,372.</u>	<u>202,219.</u>	<u>0.</u>	<u>63,153.</u>
	\$322,203.	\$265,372.	\$202,219.	\$0.	\$63,153.
	=====	=====	=====	===	=====

TOWN OF NORTH YARMOUTH, MAINE  
 NOTES TO FINANCIAL STATEMENTS (Continued)  
 DECEMBER 31, 1995

NOTE 2 - DEPOSITS AND INVESTMENTS (Continued):

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, 1995 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	\$397,071. =====	\$396,383. =====	\$0. ===	\$396,383. =====	\$0. ===

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, 1995, upon which the levy for the year ended December 31, 1995 was based, was \$143,300,872. Schedule 2 summarizes the 1995 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 \$54,725. for the year ended December 31, 1995.

TOWN OF NORTH YARMOUTH, MAINE  
 NOTES TO FINANCIAL STATEMENTS (Continued)  
 DECEMBER 31, 1995

NOTE 3 - PROPERTY TAX (Continued):

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 \$(8,629.) represents the change in deferred tax revenues.

Tax liens are placed on real property within twelve months following the tax commitment date if taxes are delinquent. The Town has the authority to foreclose on property eighteen months after the filing of the lien if tax liens and associated costs remain unpaid.

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

NOTE 4 - LONG-TERM DEBT:

The following is a summary of long-term debt transactions of the Town for the year ended December 31, 1995:

	General Long-Term <u>Debt</u>
Long-Term Debt Payable at December 31, 1994	\$145,000.
Principal Additions	<u>90,000.</u>
	\$235,000.
Debt Retired	<u>145,000.</u>
Long-Term Debt Payable at December 31, 1995	\$ 90,000. =====

TOWN OF NORTH YARMOUTH, MAINE  
 NOTES TO FINANCIAL STATEMENTS (Continued)  
 DECEMBER 31, 1995

NOTE 4 - LONG-TERM DEBT (Continued):

The annual requirements to amortize debts outstanding as of December 31, 1995 are as follows:

	<u>Principal</u>	<u>Interest</u>	<u>Total Debt Service</u>
1996	\$18,000.	\$ 4,482.	\$ 22,482.
1997	18,000.	3,654.	21,654.
1998	18,000.	2,799.	20,799.
1999	18,000.	1,899.	19,899.
2000	<u>18,000.</u>	<u>972.</u>	<u>18,972.</u>
	\$90,000.	\$13,806.	\$103,806.
	=====	=====	=====

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, 1995 of \$90,000. was approximately \$19,215,000. below the Town's statutory debt limit.

NOTE 5 - OVERLAPPING DEBT:

The Town is liable for its proportional share of any defaulted debt issued by Cumberland County and Maine School Administrative District No. 51. The overlapping debt applicable to the Town at December 31, 1995 is: .87% (\$252,083.) of Cumberland County's outstanding debt of \$28,975,000., and 24.39% (\$1,997,541.) of Maine School Administrative District No. 51's outstanding debt of \$8,190,000. In addition, the Town is contracted to pay subsidy to Maine School Administrative District No. 51 to June 30, 1996 totalling \$827,057.

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

TOWN OF NORTH YARMOUTH, MAINE  
NOTES TO FINANCIAL STATEMENTS (Continued)  
DECEMBER 31, 1995

NOTE 6 - CONTINGENT LIABILITY (Continued):

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, 1995 (the most recent data available), outstanding municipal solid waste bonds of RWS totalled \$96,053., of which the Town of North Yarmouth's share, based on estimated tonnage to be delivered, amounts to \$1,142,726. (1.19%).

The Town of North Yarmouth and twenty six other municipalities have also entered into an agreement with RWS for a material recycling facility. At June 30, 1995 (the most recent data available), outstanding material recycling facility bonds of RWS totalled \$8,977,000., of which the Town of North Yarmouth's share, based on estimated tonnage to be delivered, amounts to \$81,691. (.91%).

In addition, the projected costs for closure and postclosure of the RWS landfill are to be allocated among the twenty-one participating municipalities, including the Town of North Yarmouth. At June 30, 1995 (the most recent data available), the outstanding share of projected landfill closure and postclosure costs totalled \$23,309,000., of which the Town's share, based on estimated tonnage, amounts to \$277,303. (1.19%).

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, 1995

NOTE 8 - INTERFUND RECEIVABLES AND PAYABLES:

Individual interfund receivables and payables at December 31, 1995 were as follows:

<u>Fund</u>	<u>Interfund Receivables</u>	<u>Interfund Payables</u>
General	\$1,640.	\$ 0.
Trust	<u>0.</u>	<u>1,640.</u>
	\$1,640.	\$1,640.
	=====	=====

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	\$ 59,509.
Budgeted Transfers to Reserves	(45,000.)
Interest and Other Receipts to Reserves	<u>(7,832.)</u>
Excess of Revenues Over (Under) Expenditures (Statement A-3)	\$ 6,677. =====



TOWN OF NORTH YARMOUTH, MAINE  
 NOTES TO FINANCIAL STATEMENTS (Continued)  
 DECEMBER 31, 1995

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:

Public Works	\$15,000.
	=====

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 1995, the Town's contribution to ICMA was approximately \$7,042.

Additionally, the Town participates in the Social Security Retirement Program. The Town's contribution to social security was approximately \$13,437. for the year ended December 31, 1995.

COMBINING AND INDIVIDUAL FUND  
AND  
ACCOUNT GROUP STATEMENTS

These exhibits provide a more detailed view of the "general purpose financial statements" presented in the preceding subsection.

## GENERAL FUND

The General Fund accounts for all revenues and expenditures of the Town which are not accounted for in other funds. Most governmental services are provided by the General Fund including public works, public safety, education, recreation, health and welfare, and general administrative services.

Exhibit 1-1

TOWN OF NORTH YARMOUTH, MAINE  
BALANCE SHEETS - GENERAL FUND  
DECEMBER 31, 1995  
(With Comparative Totals for the Year ended December 31, 1994)

	<u>1995</u>	<u>1994</u>
<b>ASSETS:</b>		
Cash	\$658,785.	\$503,793.
Receivables:		
Taxes - Current and Prior Years	160,770.	150,274.
Tax Liens	44,485.	45,138.
Accounts	737.	1,131.
Tax Acquired Property	659.	14,399.
Due from Other Funds	<u>1,640.</u>	<u>2,417.</u>
<b>TOTAL ASSETS</b>	<b>\$867,076.</b> =====	<b>\$717,152.</b> =====
 <b>LIABILITIES AND FUND BALANCES:</b>		
Liabilities:		
Accounts Payable	\$ 8,925.	\$ 29,205.
Deferred Revenues	<u>172,182.</u>	<u>168,565.</u>
	<u>\$181,107.</u>	<u>\$197,770.</u>
 Fund Balances:		
Reserved for Specific Purposes	\$212,172.	\$167,637.
Unreserved:		
Designated	15,000.	1,276.
Undesignated	<u>458,797.</u>	<u>350,469.</u>
	<u>\$685,969.</u>	<u>\$519,382.</u>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<b>\$867,076.</b> =====	<b>\$717,152.</b> =====

TOWN OF NORTH YARMOUTH, MAINE  
STATEMENT OF REVENUES AND EXPENDITURES -  
BUDGET AND ACTUAL - GENERAL FUND  
YEAR ENDED DECEMBER 31, 1995

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
REVENUES:			
Taxes:			
Property	\$2,109,388.	\$2,100,759.	\$ (8,629.)
Excise	85,000.	269,864.	184,864.
	<u>\$2,194,388.</u>	<u>\$2,370,623.</u>	<u>\$176,235.</u>
Intergovernmental:			
State Revenue Sharing	\$ 120,000.	\$ 137,050.	\$ 17,050.
Veterans Exemption	0.	754.	754.
Property Tax Relief	6,511.	6,512.	1.
Highway Block Grant	38,000.	38,004.	4.
General Assistance	7,500.	4,216.	(3,284.)
	<u>\$ 172,011.</u>	<u>\$ 186,536.</u>	<u>\$ 14,525.</u>
Miscellaneous:			
Interest - Net	\$ 10,000.	\$ 30,359.	\$ 20,359.
Cable	0.	7,269.	7,269.
Town of Pownal	17,745.	17,745.	0.
Clerk/Permit Fees	30,450.	41,268.	10,818.
	<u>\$ 58,195.</u>	<u>\$ 96,641.</u>	<u>\$ 38,446.</u>
TOTAL REVENUES	<u>\$2,424,594.</u>	<u>\$2,653,800.</u>	<u>\$229,206.</u>
EXPENDITURES:			
General Government	\$ 102,413.	\$ 101,538.	\$ 875.
Public Safety and Services	82,798.	73,165.	9,633.
Public Works and Sanitation	413,355.	375,583.	37,772.
Capital Expenditures	138,500.	137,768.	732.
Fixed Expenses and Operations	305,388.	255,619.	49,769.
Town Organizations and Committees	45,005.	43,972.	1,033.
Education	1,573,687.	1,547,530.	26,157.
Debt Service	155,948.	155,948.	0.
Capital Investment	45,000.	45,000.	0.
TOTAL EXPENDITURES	<u>\$2,862,094.</u>	<u>\$2,736,123.</u>	<u>\$125,971.</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, 1995

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	\$ (437,500.)	\$ (82,323.)	\$355,177.
OTHER FINANCING SOURCES (USES):			
Operating Transfers In (Out):			
Trust Funds	\$ (1,000.)	\$ (1,000.)	\$ 0.
Proceeds from Bond Issue	90,000.	90,000.	0.
	<u>\$ 89,000.</u>	<u>\$ 89,000.</u>	<u>\$ 0.</u>
EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDI- TURES AND OTHER USES	\$ (348,500.)	\$ 6,677.	\$355,177.
	=====		=====
RECONCILIATION TO GAAP BASIS:			
Budgeted Transfers and Inter- est Income to Reserves		<u>52,832.</u>	
EXCESS OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES		\$ 59,509.	
FUND BALANCE - AT BEGINNING OF YEAR		519,382.	
RESIDUAL EQUITY TRANSFER		<u>107,078.</u>	
FUND BALANCE - AT END OF YEAR		\$ 685,969.	
		=====	

Exhibit 1-3

TOWN OF NORTH YARMOUTH, MAINE  
STATEMENT OF CHANGES IN FUND BALANCE - GENERAL FUND  
YEAR ENDED DECEMBER 31, 1995

	<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, 1995	\$167,637.	\$ 1,276.	\$350,469.	\$519,382.
EXCESS OF ACTUAL REVENUES AND OTHER SOURCES OVER (UNDER) ACTUAL EXPENDITURES AND OTHER USES	(62,543.)	13,724.	108,328.	59,509.
RESIDUAL EQUITY TRANSFER	<u>107,078.</u>	<u>0.</u>	<u>0.</u>	<u>107,078.</u>
FUND BALANCE - DECEMBER 31, 1995	\$212,172. =====	\$15,000. =====	\$458,797. =====	\$685,969. =====

## CAPITAL PROJECTS FUNDS

Capital Projects Funds are used to account for financial resources segregated for the acquisition or construction of capital facilities other than those financed by special assessment or enterprise operations.



TOWN OF NORTH YARMOUTH, MAINE  
 BALANCE SHEETS - CAPITAL PROJECTS FUNDS  
 DECEMBER 31, 1995  
 (With Comparative Totals for the Year ended December 31, 1994)

	<u>Town Designated Projects</u>	
	<u>1995</u>	<u>1994</u>
ASSETS:		
Cash and Investments	\$0.	\$ 48,593.
Accounts Receivable	<u>0.</u>	<u>65,772.</u>
TOTAL ASSETS	\$0. ===	\$114,365. =====
LIABILITIES AND FUND BALANCE:		
Liabilities:		
Accounts Payable	\$0.	\$ 7,500.
Fund Balance	<u>0.</u>	<u>106,865.</u>
TOTAL LIABILITIES AND FUND BALANCE	\$0. ===	\$114,365. =====

Exhibit 2-2

TOWN OF NORTH YARMOUTH, MAINE  
 STATEMENTS OF REVENUES, EXPENDITURES AND  
 CHANGES IN FUND BALANCE - CAPITAL PROJECTS FUNDS  
 YEAR ENDED DECEMBER 31, 1995  
 (With Comparatiave Totals for the Year ended December 31,1994)

	<u>Town Designated Projects</u>	
	<u>1995</u>	<u>1994</u>
REVENUES:		
Intergovernmental	\$ 0.	\$ 65,772.
Interest	<u>213.</u>	<u>704.</u>
TOTAL REVENUES	\$ 213.	\$ 66,476.
EXPENDITURES	<u>0.</u>	<u>53,324.</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	\$ 213.	\$ 13,152.
FUND BALANCE - JANUARY 1	106,865.	93,713.
RESIDUAL EQUITY TRANSFER	<u>(107,078.)</u>	<u>0.</u>
FUND BALANCE - DECEMBER 31	\$ 0. =====	\$106,865. =====

## GENERAL LONG-TERM DEBT GROUP OF ACCOUNTS

This is an account group established to account for the long-term debt of the Town.

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, 1995

<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>
<b>FLEET BANK:</b>										
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.	\$145,000.	\$ 0.	\$145,000.	\$ 0.
<b>PEOPLES HERITAGE BANK:</b>										
1995 General Obligation Bond	4.60% 4.750% 5.000% 5.150% 5.400%	8-01-2000	18,000.	90,000.	90,000.	0.	0.	90,000.	0.	90,000.
							<u>\$145,000.</u>	<u>\$90,000.</u>	<u>\$145,000.</u>	<u>\$90,000.</u>
							*****	*****	*****	*****

GENERAL FUND (5 & 6) - FUNDING

The following schedules are presented for purposes of additional analysis and are also not a required part of the general purpose financial statements of the Town of North Yarmouth, Maine. Such information in these schedules 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.

TOWN OF NORTH YARMOUTH, MAINE  
 COMBINING STATEMENT OF GENERAL FUND RESERVES  
 YEAR ENDED DECEMBER 31, 1995  
 (With Comparative Totals for the Year ended December 31, 1994)

	<u>Landfill</u>	<u>Capital Improvement</u>	<u>Tricentennial Fund</u>	<u>Totals</u>	
				(Memorandum Only) <u>1995</u>	<u>1994</u>
APPROPRIATIONS	\$ 0.	\$ 45,000.	\$ 0.	\$ 45,000.	\$ 45,000.
REVENUES:					
Interest	<u>645.</u>	<u>6,925.</u>	<u>262.</u>	<u>7,832.</u>	<u>4,225.</u>
	\$ 645.	\$ 51,925.	\$ 262.	\$ 52,832.	\$ 49,225.
EXPENDITURES	<u>7,612.</u>	<u>107,763.</u>	<u>0.</u>	<u>115,375.</u>	<u>0.</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	\$ (6,967.)	\$(55,838.)	\$ 262.	\$(62,543.)	\$ 49,225.
BALANCE - JANUARY 1	0.	158,279.	9,358.	167,637.	118,412.
RESIDUAL EQUITY TRANSFER	<u>107,078.</u>	<u>0.</u>	<u>0.</u>	<u>107,078.</u>	<u>0.</u>
BALANCE - DECEMBER 31	\$100,111. *****	\$102,441. *****	\$9,620. *****	\$212,172. *****	\$167,637. *****

BERNARD FOWLES & CO. - YARMOUTH MAINE

Town of North Yarmouth

TOWN OF NORTH YARMOUTH, MAINE  
VALUATION, ASSESSMENT AND COLLECTION OF TAXES  
YEAR ENDED DECEMBER 31, 1995

VALUATION AND ASSESSMENT

Real Property	\$142,769,695.
Personal Property	<u>531,177.</u>
<b>TOTAL VALUATION</b>	<b>\$143,300,872.</b>
Tax Rate per Thousand	<u>14.72</u>
<b>TAX COMMITMENT</b>	<b>\$ 2,109,388.</b> =====

APPROPRIATIONS

Municipal Functions	\$ 1,124,309.
Maine School Administrative District No. 51	1,573,687.
County Tax	110,373.
Overlay	<u>54,725.</u>
Less: Estimated Revenues	<u>\$ 2,863,094.</u> <u>753,706.</u>
<b>TAX COMMITMENT</b>	<b>\$ 2,109,388.</b> =====

TAXES 1995

Original Commitment	\$ 2,109,388.
Less: Collection (Net of Refunds) and Adjustments	\$1,947,328.
Abatements	2,088.
Discounts	<u>10,564.</u>
<b>TAXES RECEIVABLE - DECEMBER 31, 1995</b>	<b>\$ 149,408.</b> =====

TOWN OF NORTH YARMOUTH, MAINE  
 STATEMENT OF DEPARTMENTAL OPERATIONS  
 YEAR ENDED DECEMBER 31, 1995

	Appropriation Balances Forward	Appropriations	Total Available	Expenditures	Balances		Carried Forward
					Overdrawn	Lapsed Unexpended	
GENERAL GOVERNMENT	\$ 0.	\$ 102,413.	\$ 102,413.	\$ 101,538.	\$0.	\$ 875.	\$ 0.
PUBLIC SAFETY AND SERVICES	0.	82,798.	82,798.	73,165.	0.	9,633.	0.
PUBLIC WORKS AND SANITATION	0	413,355.	413,355.	375,583.	0.	22,772.	15,000.
CAPITAL EXPENDITURES	0.	138,500.	138,500.	137,768.	0.	732.	0.
FIXED EXPENSES AND OPERATIONS	0.	305,388.	305,388.	255,619.	0.	49,769.	0.
TOWN ORGANIZATIONS AND COMMITTEES	1,276.	45,005.	46,281.	43,972.	0.	2,309.	0.
EDUCATION	0.	1,573,687.	1,573,687.	1,547,530.	0.	26,157.	0.
DEBT SERVICE	0.	155,948.	155,948.	155,948.	0.	0.	0.
CAPITAL INVESTMENTS	<u>0.</u>	<u>45,000.</u>	<u>45,000.</u>	<u>45,000.</u>	<u>0.</u>	<u>0.</u>	<u>0.</u>
TOTAL	<u>\$1,276.</u> *****	<u>\$2,862,094.</u> *****	<u>\$2,863,370.</u> *****	<u>\$2,736,123.</u> *****	<u>\$0.</u> ***	<u>\$112,247.</u> *****	<u>\$15,000.</u> *****

BERRY FOWLES & CO. SALMON FALLS, MAINE

Town of North Yarmouth





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## MUNICIPAL TELEPHONE DIRECTORY

FIRE AND RESCUE CALLS .....	829-5212
POISON CONTROL CENTER .....	871-2381
CUMBERLAND COUNTY SHERIFF'S DEPT. ....	1-800-482-7479
	774-1444
MAINE STATE POLICE .....	1-800-482-0730
TOWN OFFICE .....	829-3705
(Hours - Monday 8 am to 6 pm, Tuesday-Friday 8 am to 4:30 pm)	
PUBLIC WORKS DEPARTMENT .....	829-3274
ANIMAL CONTROL OFFICER – Karen Brown .....	829-3060
CUMBERLAND RECREATION DEPARTMENT .....	829-2208
S.A.D. #51, SUPERINTENDENT OF SCHOOLS .....	829-4800
FIRE CHIEF – Richard Baston .....	829-3789

**BE SAFE!**

**Buckle Up! It's the Law!**

**PLEASE  
DON'T  
DRINK  
&  
DRIVE**

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

Bulk Rate  
U.S. Postage  
**PAID**  
Permit #55  
No. Yarmouth, ME  
04097

**RESIDENT  
NORTH YARMOUTH, ME 04097**

Elections – March 8 – 8 a.m. – 8 p.m. • Town Meeting – March 9 – 9 a.m.