

2015

Town of Yarmouth 2015 Annual Report

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TOWN OF YARMOUTH

43° 47' 58" N, 70° 10' 51" W



Spear Farm Estuary Preserve

43.793053, -70.158925

2015 ANNUAL REPORT

2015 Latchstring Award Recipients



The 2015 Latchstring Award was presented to David and Pamela Adams at the Annual Town Meeting on June 2, 2015. The Latchstring Award was established in 1980 and has been granted annually for the past 35 years by the Town Council to a citizen(s) of Yarmouth who have benefited the community by an extraordinary level of service and community spirit. The Award takes its name from the Town motto "Our Latchstring Always Out" David and Pamela Adams have offered a long history of committed and caring service to the Yarmouth Community. Between the couple, Town services were rendered on the Zoning Board of Appeals, the School Committee, Planning Board, School Building Committee, Pedestrian and Bike Safety Committee, and the Parks and Lands Management Committee.

It is with sadness that we acknowledge that Dr. David Adams passed away in December 2015, but the Town will be forever a better community because of the active engagement that both he and Pamela offered to their neighbors and fellow residents of Yarmouth.

Past Latchstring Recipients

2014 - Carl Winslow
 2013 - Dan Ostrye
 2012 - Erving Bickford
 2011 - Ed and Sue Ferrell
 2010 - Margaret Downing
 2009 - Mary & Charles Callanan
 2008 - Joshua L. Royte
 2007 - Esther Pappas
 2006 - Carolyn Dahlgren & Judy Oliver
 2005 - Linda and Charles Horstmann
 2004 - Thomas Reinsborough
 2003 - Geoffrey Shallard
 2002 - Dale Akeley
 2001 - Ann Swardlick
 2000 - Debra Hopkins
 1999 - Horace Horton
 1998 - William Miles, Jr
 1997 - David Clarke
 1996 - Martha Dunlap
 1995 - Ralph Stevens
 1994 - Elizabeth Barker Murphy
 1993 - Edward Ainsworth
 1992 - Joy Ahrens
 1991 - William Goddard
 1990 - Kenneth Larrabee
 1989 - William MacLeod
 1988 - Thomas Payson
 1987 - Hector Hebert
 1986 - William Hall and Robert Wood
 1985 - Isabelle Campbell
 1984 - Arthur Hodsdon
 1983 - Frank Knight
 1982 - Claire Page
 1981 - Dr. Barron McIntyre
 1980 - Lawrence Reinsborough

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*The Town of Yarmouth now accepts
Credit Cards. There is a 2.45%
convenience fee charged by Municipay.*



Town Manager's Letter of Transmittal

Nathaniel J. Tupper

To the residents of Yarmouth and the members of the Town Council.

It gives me pleasure to present to you the Annual Report of the Town of Yarmouth for 2015 along with the audited financial statements for the fiscal year ended June 30, 2014.

The past year was full of energy and activity in a breathtaking array of projects and changes highlighted in the following pages. The year ahead promises to continue to bring exciting and positive change for Yarmouth. We look forward to the replacement of the Route One bridge over Main Street, installation of a traffic signal at the Exit 17 northbound ramps, new jobs and commercial tax base expansion along Route One and Main Street, and the construction of 28 new senior housing units at Bartlett Woods. Other changes ahead for Yarmouth include the completion of the property revaluation program in the summer of 2016, and the introduction of the Character Based Code to Main Street and the majority of residential neighborhoods currently zoned "Medium Density Residential" (MDR). We are hopeful and appreciative of a new initiative coming from YCAN (Yarmouth Cares About Neighbors) to site and build a new community center. Yarmouth is alive with highly engaged, creative and caring citizens working diligently to make Yarmouth an even better home for today and tomorrow.

I want to acknowledge with gratitude the work of our citizens on various elected and appointed Boards and committees, and to the wonderful work and leadership of the Municipal and school staff. I know that the overwhelming majority of citizens feel very fortunate to live and work in Yarmouth—it is a town of pride, caring, and a deep sense of community. I feel that pride and sense of belongingness every day and I feel so fortunate for the opportunity to be a part of this great community. I want to express my special acknowledgement and gratitude to the members of the Town Council who are all so devoted to bringing all the best for Yarmouth.

MUNICIPAL HIGHLIGHTS

- ◆ Approved major investments in the Town Hall energy efficiency program
- ◆ Hired Denise Clavette and Town's first Economic Development Director
- ◆ Established a new Economic Development Advisory Board
- ◆ Established a Route 1/Main Street Bridge Advisory Committee to work with Maine DOT on new bridge designs.
- ◆ Approved the creation of Railroad Crossing Quiet Zones with funding provided at the Annual Town Meeting
- ◆ Authorized Yarmouth PD to receive donations to (re)establish a police canine unit.
- ◆ Began a town-wide property revaluation program through a contract with the Cumberland County Assessing Division, to be implemented in Fiscal Year 2016/17.
- ◆ Presented the Latchstring Award to David and Pamela Adams at the June 2015 Annual Town Meeting.
- ◆ Appointed Alex Jaegerman as the new Town Planner following the resignation of Vanessa Farr.
- ◆ Sold the Cousins Island Fire Station to provide a new house lot.
- ◆ Held a very successful 50th Annual Yarmouth Clam Festival
- ◆ Established a new General Board of Appeals to replace the Zoning Board of Appeals
- ◆ Settled three different 3-Year Collective Bargaining Agreements
- ◆ Entered into a new 3-year assessment agreement for the Wyman Station valuation
- ◆ Established Economic Development Districts under the TIF laws for Route 1 North, Route 1 South, and the Main Street/Downtown areas.
- ◆ Gave final approval to a 3-year service agreement with the Greater Portland Transportation District (METRO) for bus service connecting Yarmouth to Freeport and Portland beginning in the spring of 2016.
- ◆ Authorized a Contract Zone Agreement and an Affordable Housing TIF agreement to enable construction of 28 new units of affordable senior housing at Bartlett Circle.
- ◆ Dissolved Yarmouth Energy Savers, with great appreciation for the work they have done.
- ◆ Appointed Renee Lachapelle as the new County/Town Assessor after resignation of Gary James.



Message from the Chair

Randall Bates

This has been an exciting year to serve as Chairman of the Yarmouth Town Council. It has been a year of annual successes as well as new programs starting to gain traction. Our 50th (50th!!) Yarmouth Clam Festival was a rousing success, our school system continues to be recognized as one of the best and we are striving to branch out in ways that will ensure economic and fiscal stability.

I firmly believe that we are on the cusp of something wonderful for this community. With the groundwork that has been laid by our tireless staff, we are beginning to see the fruits of our economic development team's efforts. It was a joy to be a part of the groundbreaking of the new Tyler Technologies building along Route one earlier this year and to see the redevelopment of other properties there. All of this activity can only add to our wonderful community. It has also been tremendous to see the renovation of the Merrill Memorial Library, which was a tremendous success. The renovated third floor is now a popular hub for cultural gatherings and meetings. And these are just two examples of solid positive changes for our town.

I would end by stating that the Chairman is an ex officio member of every Committee that has been established by the Council. As such, I endeavored to attend as many meetings and indeed Yarmouth town events as I could during the year. It was such a pleasure to see so many people volunteering their valuable time in order to make Yarmouth an even better place to live. From Parks and Lands to the Comprehensive Plan Implementation Committee to the Route One Bridge Committee, the energy and enthusiasm that was displayed was pure Yarmouth and it made me proud to be part of it.

Thank you for the opportunity to serve and for all of your fine efforts in continuing to make Yarmouth such a wonderful community.

PROCEEDINGS OF ANNUAL TOWN MEETING

June 2 & 9, 2015

CUMBERLAND COUNTY

YARMOUTH, MAINE

ARTICLE 1: Horace Horton was duly elected by written ballot and sworn in as Moderator of said meeting.

Prior to considering the business portion of the Warrant under Article 2-30, the 2015 Latchstring Award , the most prestigious award the town gives to one of its citizens for volunteerism during the year, was presented to David and Pamela Adams. The School Department presented David Ray with a college arm chair for his 2 – three year terms on the School Committee.

ARTICLE 2: It was voted to authorize \$9,795,455 for Regular Instruction.

ARTICLE 3: It was voted to authorize \$3,097,439 for Special Education.

ARTICLE 4: It was voted to authorize \$89,151 for Career and Technical Education.

ARTICLE 5: It was voted to authorize \$916,679 for Other Instruction.

ARTICLE 6: It was voted to authorize \$1,999,076 for Student and Staff Support.

ARTICLE 7: It was voted to authorize \$807,257 for System Administration.

Article 8: It was voted to authorize \$1,056,617 for School Administration.

ARTICLE 9: It was voted to authorize \$840,012 for Transportation and Busses.

ARTICLE 10: It was voted to authorize \$1,930,931 for Facilities Maintenance.

ARTICLE 11: It was voted to authorize \$1,415,125 for Debt Service and Other Commitments.

ARTICLE 12: It was voted to authorize \$65,000 for All Other Expenditures.

ARTICLE 13: It was voted to authorize the School Committee to expend \$22,012,742 for the fiscal year beginning July 1, 2015 and ending June 30, 2016 from the Town's contribution to the total cost of funding public education from Kindergarten to grade 12 as described in the Essential Programs and Services Funding Act, non-state-funded school construction projects, additional local funds for school purposes under the Maine Revised Statutes, Title 20-A, Section 15690, unexpended balances, tuition receipts, state subsidy and other receipts for the support of schools.

ARTICLE 14: It was voted that the Town will appropriate for the total cost of funding public education from kindergarten to grade 12 as described in the Essential Programs and Services Funding Act \$15,679,076 and the Town will raise \$12,288,368 as the Town's contribution to the total cost of funding public education from kindergarten to grade 12 as described in the Essential Programs and Services Funding Act in accordance with the Maine Revised Statutes, Title 20-A, section 15688.

ARTICLE 15: It was voted that the Town will raise and appropriate \$1,415,125 for the annual debt service payments on any non-state-funded school construction projects, non-state funded portions of school construction projects, and minor capital projects, in addition to the funds appropriated as the local share of the Town's contribution to the total cost of funding public education from kindergarten to grade 12.

ARTICLE 16: BY WRITTEN BALLOT:

ARTICLE 17: It was voted that the Town will appropriate the sum of \$743,797 and the Town will raise \$65,000 as the Town's contribution; with authorization to expend any additional, incidental, or miscellaneous receipts in the interest and for the well-being of the school nutrition program.

ARTICLE 18: It was voted to authorize the Yarmouth School Committee to expend such other sums as may be received from federal or state grants or programs or other sources during the 2015-2016 fiscal year for school and/or adult education purposes provided that such grants, programs or other sources do not require the expenditure of funds not previously appropriated. The School Committee estimates that funds of \$565,000 will be received for the fiscal year ending June 30, 2016.

ARTICLE 19: It was voted to accept the categories of funds listed below as provided by the Maine State Legislature:

Category	Estimated Amount
State Revenue Sharing	\$450,000
Snowmobile Reimbursements	950
Dept. of Transportation Block Grant	76,000
Veterans Tax Refund	8,200
Library Stipend	1,000
Court Officers	1,800
Welfare	4,000
State Aid to Education (including Federal pass through funds)	3,390,708
Civil Emergency Preparedness Funds	1,000
Community Development Funds	1,000
Maine State Housing Authority Grants	1,000
Homestead Exemption Refunds	145,000

ARTICLE 20: It was voted to appropriate the sum of \$4,259,600 of estimated transfers, fund balance, and revenues other than property taxes and school revenues, to reduce the amount to be raised by property taxes or take any action relative thereto.

ARTICLE 21: It was voted to raise and appropriate the sum of \$2,622,157 for General Government Accounts or take any action relative thereto.

ARTICLE 22: It was voted to raise and appropriate the sum of \$2,515,944 for Public Safety Accounts, or take any action relative thereto.

ARTICLE 23: It was voted to raise and appropriate the sum of \$2,930,160 for Public Works Accounts.

ARTICLE 24: It was voted to raise and appropriate the sum of \$33,550 for Health and Welfare.

ARTICLE 25: It was voted to raise and appropriate the sum of \$1,389,796 for Public Services.

ARTICLE 26: It was voted to raise and appropriate the sum of \$1,020,042 for Debt Service.

ARTICLE 27: It was voted to raise and appropriate the sum of \$1,136,076 for Capital Reserve Accounts.

It was voted that the Annual Town Meeting be adjourned to be continued on Tuesday June 9, 2015 for voting by Secret Ballot on Articles 28-29. Polls will be open at the Robert Boyd AMVETS Hall on North Road in Yarmouth from 7:00AM until 8:00PM.

ARTICLE 28: It was voted to raise and appropriate the sum of \$250,000 to the Road Improvement Reserve for the construction of safety measures, such as channelization devices, to enhance safety of railroad crossings currently utilized by Pan Am Rail and Amtrak, and for the establishment of railroad quiet zone improvements at such crossings, or take any other action relative thereto.

ARTICLE 29: The results of the secret balloting on June 9, 2015 for the town officers were as follows:

Town Council-3 Year Term

Craig, David 383
MacLeod, James 402

School Committee- 3 Year Term

Coroi, Laura 368
Rapone, Jeanne 368
Wheaton, J. Timothy 402

Water District Trustees -Three Year Term

Brennan, Thomas 410

Elected to the Town Council were David Craig and James MacLeod each for a term of three years. Elected to the School Committee were Laura Coroi, Jeanne Rapone and J. Timothy Wheaton each for a term of three years, and elected as Trustee to the Yarmouth Water District was Thomas Brennan for a term of three years.

ARTICLE 30: It was voted 324 YES to 147 NO by secret ballot to approve the Yarmouth School Department budget for the upcoming fiscal year that was adopted at the most recent Yarmouth Town Meeting.

Meeting Adjourned

Attest: Jennifer S. Doten, CCM
Town Clerk



Boards, Committees and Commissions

Board of Assessment Review

5 Members, meets as needed

Current Members: Bert Smith, 2016, Kelly Bickmore, 2018, Tom Reinsborough, 2018

Staff Liaison: Renee LaChapelle, Town Assessor

Board of Health

3 Members, meets as needed

Current Members:

Staff Liaison: Mike Robitaille, Fire/Rescue Chief

Comprehensive Plan Implementation Committee

5 Members

Current Members: Lynne Seeley 2016, Wendi Holden 2018, Matt Schumacher 2016, Art Bell 2017, Paula Groves 2017, Ed Ashley 2017

Staff Liaison: Alex Jaegerman, Director of Planning and Development

Town Council Liaison: Tamson Bickford-Hamrock

Economic Development Advisory Board

6 Members

Meets the 3rd Monday 12 – 1:30PM
Town Hall Community Room, 200 Main Street

Current Members all terms expire 12/31/18: Anita Demetropolous, Brett Williams, Deb Wathen Finn, Peter Haynes, Peter Small, Ted O'Meara

Staff Liaison: Denise Clavette, Director of Economic Development
Ex-Officio member: Andrew Smaha, Director of Yarmouth Chamber of Commerce

General Board of Appeals

5 Members

Current Members: Jennifer Peters, 2018, Tom Majerison, 2017, Phil "Chip" Ahrens 2018,

Craig Wolff, 2018

Harbor and Waterfront Committee

5 Members

Meets the 4th Tuesday Sept – June at 7:00 PM
Town Hall Community Room, 200 Main Street

Current Members: Roger Snow 2017, Steve Arnold 2017, Scott Dugas 2017, Bill Gribbin 2016, Alan Dugas 2015, Tim Rich 2015

Staff Liaison: Bob Byron, Harbor Master/Shellfish Warden
Town Council Liaison: Andrew Kittredge

Investments Advisory Panel

3 Members, meets as needed

Current Members: Drew Oestreicher, 2015

Staff Liaison: Dawn Madden, Finance Director

Town Council Liaison: James MacLeod

Parks and Lands Committee

7 Members

Meets the 1st Wednesday at 6:30PM
Town Hall Community Room, 200 Main Street

Current Members: Beth Sturtevant, 2017, Tony Cowles, 2017, Mary Webber, 2015, Andrew Mazer, 2015, Jamie Carter, 2016, Larry Lindgren, 2016,

Staff Liaison: Karyn Garofoli, Yarmouth Community Services Director

Town Council Liaison: David Craig

Planning Board

7 Members

Meets the 1st and 3rd Wednesday at 7:00 PM
Log Cabin, 196 Main Street

Current Members: Judy Colby-George 2017, Andrew Bertocci 2016, Tom Federle 2016, Amy Aldredge 2017, Kevin O'Rourke 2017, Matt Schumacher 2016, Paul Leonard, 2015

Staff Liaison: Alex Jaegerman, Director of Planning and Development

Recycling Committee

7 Members

Meets the 2nd Thursday Sept – June at 6:30 PM
Town Hall Community Room, 200 Main Street

Current Members: Andrew Mazer 2017, Newell Augur 2016, Pam Kelley, 2015, Chris Hill 2017

Staff Liaison: Erik Street, Director of Public Works

Town Council Liaison: Rob Waeldner

School Committee (members Elected in June)

7 Members

Meets 1st & 3rd Thursday at 7:00 PM

Log Cabin, 196 Main Street

Current Members: Susan Garrett 2015, David Ray, 2015, Margaret Groban, 2017, Tim Wheaton, 2015, Philip Jones 2017, Leah Guay, 2016, Robert Watterson, 2016

Shellfish Conservation Committee

6 Members (3 from Yarmouth/3 from North Yarmouth)

Meets the 1st Tuesday at 7:00 PM
Town Hall Community Room, 200 Main Street

Current Members: North Yarmouth – Clifford Small, Harold Hibbard, Kevin Oliver; Yarmouth – Deborah Delp

Staff Liaison: Bob Byron, Harbor Master/Shellfish Warden
Town Council Liaison: Andrew Kittredge

Sports and Recreation Committee

7 Members

Meets 4th Monday at 6:00PM
Town Hall Community Room, 200 Main Street

Current Members: Chris Bray, 2017, Denise Condon, 2017, Keith Gray, 2016, George Giese, 2016, Kristen Miles, 2017,

Staff Liaison: Karyn Garofoli, Yarmouth Community Services Director
Town Council Liaison: Robert Waeldner

Town Council (members Elected in June)

7 Members

Meets the 2nd and 4th Wednesday at 7:00 PM
Log Cabin, 196 Main Street

Current Members: Randall Bates, Chair, 2017, James MacLeod 2018, Pat Thompson 2016, David Craig 2015, Robert Waeldner 2016, Andrew Kittredge 2017, Tamson Bickford-Hamrock 2017

Staff Liaison: Nat Tupper, Town Manager

The people of Yarmouth Elect:

School Committee

School Superintendent: Andrew Dolloff

Town Council

Town Manager: Nathaniel Tupper

Town Clerk: Jennifer S. Doten, CCM

Finance Director: Dawn Madden

Town Engineer: Steve S. Johnson, P.E., LEED AP

Wastewater Superintendent: Tom Connolly

Fire/Rescue Chief: Michael Robitaille

EMS Director/Emergency Management Director: Rich Kindelan

Librarian: Heidi Grimm

Town Planner: Alex Jaegerman, FAICP

Code Enforcement Officer: William L. Longley, Jr

Director of Public Works: Erik Street

Highway Foreman: David Cline

Transfer Station Superintendent: Mike Darling

Superintendent of Vehicle Maintenance: Dale Taylor

Assessor: Gary James/ Renee Lachapelle

Police Chief: Michael E. Morrill

Harbormaster/Shellfish Warden: Robert Byron

Animal Control Officer: James Morrill

Town Attorney: Shana Cook-Mueller, Bernstein Shur

Statutory Advisory Boards:

Board of Assessment Review

Board of Health

Comprehensive Plan Implementation Committee

Economic Development Advisory Board

General Board of Appeals

Harbor & Waterfront

Investment Advisory Panel

Parks and Lands

Planning Board

Recycling

Shellfish Conservation

Sports and Recreation

Town Clerk

Jennifer S. Doten, CCM
Ruth Bennett, Deputy Clerk

As Town Clerk for Yarmouth I am pleased to present the following report.

Voter Registration:

Registered voters as of December 31, 2014: 6,988

Democrats - 2505, Greens - 281, Republicans - 1966, Unenrolled - 2236

Annual Town Meeting was held June 2, 2015 at the Harrison Middle School. Approximately 100 people attended. The transcript of the meeting can be found in this Annual Report on page 4. June 9, 2015, Election Day, 475 voters (5.5% turnout) voted on the secret ballot items from the Annual Town meeting, this is the opportunity for the citizens to elect officers for the Town Council, School Committee and Yarmouth Water District Trustee as well as Ratification of the School Department Budget*. Per our Charter we follow State Election Laws and procedures.

*Every 3 years the citizens' vote on whether or not to continue to ratify the School Department Budget-2016 is the next time this will appear on the ballot.

November 3, 2015 the State voted on one citizen's initiative and two bond issues (below), 1,621 voters turned out. (23%)

Question 1 is a citizen's initiative "An Act To Strengthen the Maine Clean Election Act, Improve Disclosure and Make Other Changes to the Campaign Finance Laws."

Question 2 is "An Act To Authorize a General Fund Bond Issue To Support the Independence of Maine's Seniors."

Question 3 is "An Act To Authorize Two General Fund Bond Issues To Improve Highways, Bridges and Multi-modal Facilities."

The office of the Town Clerk was established in 1639 when the Massachusetts General Court required that each town have a clerk to record births and deaths, ownership of houses and land, and to do various legal functions. Since incorporation on August 8, 1849 the Town of Yarmouth has had 23 Town Clerks. Since adoption of council-manager government in 1965 the Town has had 5 Town Managers.

The Town clerk is responsible for issuing the following licenses : Marriage, Fish & game, Dog, Shellfish, Liquor & Special Amusement permits, Peddlers/Street Vendors.

Vital Statistics									
	2007	2008	2009	2010	2011	2012	2013	2014	2015
Births	72	59	51	62	62	59	67	66	49
Deaths	122	95	87	100	101	74	77	71	95
Marriage	37	47	48	37	44	53	49	63	42



The Finance Department is responsible for the recording and managing of all financial transactions, revenue, and disbursements (including processing warrants and payroll); managing cash; providing monthly financial reports as well as the annual audited financial statements; and participating in the budget process. The Finance Department is also responsible for property tax collections, motor vehicle registrations, and collections of other fees. Our staff includes:

Nathaniel Tupper	Town Manager/Treasurer/Tax Collector
Dawn Madden	Finance Director
Diane Klages	Bookkeeper/Payroll Clerk
Lorelei Sullivan	Town & School AP Clerk
Susan Swanson	Clerk/Deputy Tax Collector
Ruth Bennett	Clerk/Deputy Town Clerk/Motor Vehicle Agent

Financial highlights of the 2014-2015 fiscal year follow. Please see back section of this Annual Report for excerpts from the audited financial statements.

Financial Highlights

- The assets of the Town of Yarmouth exceeded its liabilities at the close of the most recent fiscal year by \$48.2 million (net position). Of this amount, \$2.6 million (unrestricted net position) may be used to meet the government’s ongoing obligations to citizens and creditors.
- The ending fund balance for the governmental funds was \$8 million – a 6% decrease over last year.
- As of June 30, 2015, the General fund held \$5.1 million in fund balances – \$2.9 million of which is available to the Town as unassigned fund balance. This is approximately 8% of total expenditures.

Economic Factors and Next Year’s Budget and Rates

Yarmouth’s economy continues to be strong with an unemployment rate below both the State of Maine and the national average. Estimated household income was \$73,234 (2010) with a population of 8,349 in 3,819 housing units. Yarmouth’s residential/commercial tax base was fairly consistent. Next Era’s Wyman Station value remained consistent (no decrease) in FY15.

The 2015-2016 budget increases expenditures by 4.24% with a projected increase in revenues of approximately 11%. The tax rate for 2015-2016 is \$21.56 per thousand - a 0.18% decrease or \$0.04 cents per thousand.

Trust Funds

The Town of Yarmouth has received significant contributions over the years in the form of trust funds. As of December 31, 2015, those trusts totaled more than \$2.3 million in principal and income. The majority of these Trusts are governed by a Spending Rule which limits annual spending to 4% of the three-year rolling average. Trusts by spending category are as follows:

TOWN OF YARMOUTH TRUST FUNDS								
FINANCIAL ACTIVITY - CALENDAR YEAR 2015								
		Spending	Beg. Bal.		Net			End. Bal.
		Rule	1/1/2015	Revenues	Earnings	Gain/Loss	Disbursements	12/31/2015
Cemeteries								
	Baptist	4%	\$ 58,600	\$ 350	\$ 819	\$ (1,740)	\$ (1,000)	\$ 57,028
	Ledge	4%	\$ 3,051		\$ 42	\$ (91)		\$ 3,003
	Humphrey	4%	\$ 464		\$ 6	\$ (14)		\$ 457
	Mann	4%	\$ 9,265		\$ 128	\$ (276)		\$ 9,117
Housing and Medical Assistance								
	Doughty	4%	\$ 218,198	\$ 500	\$ 3,019	\$ (6,423)	\$ (6,256)	\$ 209,038
Children								
	York	4%	\$ 1,872,944		\$ 22,060	\$ (62,379)	\$ (68,600)	\$ 1,764,025
Library								
	Mayall	4%	\$ 8,979		\$ 102	\$ (169)	\$ (2,412)	\$ 6,500
YHS Senior Class								
	Sherburne	4%	\$ 16,385		\$ 222	\$ (463)	\$ (600)	\$ 15,543
Multi Purpose								
	Farwell	4%	\$ 86,252		\$ 1,003	\$ (2,837)	\$ (2,500)	\$ 81,918
Scholarships								
	Ayer	4%	\$ 64,597		\$ 877	\$ (1,841)	\$ (2,000)	\$ 61,633
	Coombs Income	N/A	\$ 9,530	\$ 23,255			\$ (22,237)	\$ 10,548
	Fitts	4%	\$ 4,581		\$ 64	\$ (136)		\$ 4,509
	Grange	4%	\$ 1,848		\$ 26	\$ (55)		\$ 1,818
	Hebert	4%	\$ 12,869		\$ 174	\$ (394)		\$ 12,649
	Johnson	N/A	\$ 46,202		\$ 627	\$ (1,314)	\$ (1,500)	\$ 44,014
	Obrien	4%	\$ 12,376		\$ 172	\$ (368)		\$ 12,179
	Plummer	4%	\$ 15,074		\$ 203	\$ (424)	\$ (600)	\$ 14,253
	Swegustagoe	4%	\$ 9,790		\$ 136	\$ (291)		\$ 9,634
	Wilder	4%	\$ 2,613		\$ 35	\$ (74)	\$ (100)	\$ 2,474
Total Trust Funds			\$ 2,453,617	\$ 24,105	\$ 29,714	\$ (79,291)	\$ (107,805)	\$ 2,320,340

In Addition, the Town is income beneficiary of the **Albert H. Coombs Charity Fund** which is dedicated to “the relief and assistance of residents” of the Town of Yarmouth and includes scholarships to high school students. As of December 31, 2015, the market value of the Coombs Fund was \$425,228.

The Town Council serves as the Trust Fund Advisory Committee. That committee has the responsibility of overseeing the investments and authorizing expenditures. Any individual and/or organization seeking funds from these trusts should make their requests to members of the Town Council or to the Town Manager.

Unpaid Taxes

UNPAID TAXES—REAL ESTATE* 2015-2016 ~ JULY 1, 2015—JUNE 30, 2016

*The taxpayers listed were the owners of record on the tax assessment date of April 1, 2015. The listed taxpayer may have sold or transferred his or her interests to a new owner subsequent to April 1, 2015. The new owner(s) name will appear on tax accounts assessed about April 1, 2016

AUBENS CARROLL V JR	\$2,049.26	MCGONAGLE TIMOTHY J & BRIDGET &	\$3,846.31
BE HOSPITABLE LLC	\$10,906.11	MCLAUGHLIN VELMA E	\$1,501.78
BERRY WILLIAM C JR & PAMELA C	\$551.85	MICHALSKI MICHAEL G	\$6,959.19
BURGESS JAMES	\$4,596.93	MILLEY STEPHEN R & ELIZABETH S	\$41.76
CLOCKEDILE CLARENCE C	\$1,440.70	MORRISON R L EXCAVATING INC	\$1,162.59
COMPTON DENISE & MURPHY LOUISE H	\$30.34	MURPHY LOUISE H	\$112.98
CONDE JUAN R & KATRINA	\$4,348.27	NASON ROBERT C & MARILYN L	\$8.67
COOLEY ALBERT	\$145.06	NORTH YARMOUTH ACADEMY	\$4,848.86
COOLEY KENNETH E	\$73.08	NORTH YARMOUTH ACADEMY	\$4,691.81
COYNE RICHARD S JR	\$2,174.33	OUILLETTE CHARLES A & DOROTHY D	\$2,323.00
DAMBOISE DAVID E & SHAUNA W	\$4,174.87	PALLI, WILLIAM E., JR.	\$2,157.23
DAVIES MARY T	\$2,237.94	PALLI, WILLIAM E., JR.	\$939.02
DELISLE PAUL R & ROSA- TRUSTEE	\$2,814.87	PEADAR M LLC	\$1,244.01
DOUGHTY RALPH L	\$1,803.87	PLEASANT STREET REALTY LLC	\$4,142.15
DOUGHTY VALERIE J	\$1,361.09	POWELL WAYNE M & ANDREA D	\$3,702.62
DOWN EAST VILLAGE	\$3,999.27	PRESCOTT ERIC	\$1,831.13
DOWN EAST VILLAGE	\$27,065.70	PRIMEAU LEIGH A	\$45.60
DUPONT GLADYS A	\$3,179.13	RAND ALAN M & HEISLER EDWIN A	\$123.25
DUPONT GLADYS A	\$2,812.68	RIDDLE TODD D & JENNIFER G	\$5,556.66
DUPONT GLADYS A & MACLEAN RUTH A	\$4,968.83	RIDER RP FIELD - TRUSTEE	\$5,078.98
DUPONT OMER G & GLADYS	\$1,228.03	ROBERTS SANDRA J	\$1,656.89
EATON JAMES H IV & ELIZABETH T M	\$2,420.06	RUSSO ELIZABETH W	\$1,153.90
ELLIOTT, CLINT	\$810.33	SHELLMAN MATTHEW & MARTHA	\$77.44
ELLIOTT, CLINTON & SUSAN L	\$609.65	SEA SPRAY HOLDINGS LLC	\$92.39
ESTABROOK REALTY HOLDINGS LLC	\$878.57	SEAL LANE LLC	\$9,259.29
EVEN KEEL MARINE SPEC	\$3,388.53	SMITH DOROTHY L	\$1,498.17
FLAHERTY MICHAEL & JOAN C	\$2,072.16	SMITH DOUGLAS A & HAWKINS HEATHER	\$9.71
FOCHLER DALE T	\$49.08	SPARHAWK, LLC	\$5,600.29
GARNISS CORNELIA E	\$3,000.99	STEUER MANAGEMENT LLC	\$1,920.57
GREGS PROPERTIES RTONE LLC	\$6,239.39	THEBEAU SANDRA R	\$5,388.71
HESELBACHER JAMES & MARY ELLEN	\$4,303.55	TURNER WARREN M & ANNE L	\$411.16
HEWITT FLORENCE & FRANCIS E	\$190.42	TURNER WARREN M & ANNE L	\$4,024.35
HOLLAND, DONALD E SUPP NEEDS TRUST	\$1,616.29	WALLING JOHN W & SANDRA S	\$2,476.52
JORDAN LINDA J	\$2,138.69	WALLS MARY F	\$2,995.35
KERRY A. BURNELL	\$76.34	WILBUR MICHAEL	\$2,328.45
LOVEJOY CURTIS H	\$1,401.44	WOODWORTH J GORDON & SALLY C	\$109.06
MAINE CENTRAL RAILROAD	\$5.92	WWD 881 ROUTE ONE LLC	\$11.75
MAVODONES NICHOLAS M	\$1,689.35	YORK MARLENE V - HEIRS OF	\$2,818.16
MCBEE LUCIA HASKELL & CECIL L	\$848.37	YOUNG DAVID T	\$1,755.88
MCGEOGHEGAN MAUREEN ANN	\$127.61	YOUNG DAVID T	\$3,167.13

\$210,901.72

Unpaid Taxes

UNPAID TAXES—TAX LIENS*

2014-2015

JULY 1, 2014—JUNE 30, 2015

*The taxpayers listed were the owners of record on the tax assessment date of April 1, 2015. The listed taxpayer may have sold or transferred his or her interests to a new owner subsequent to April 1, 2015. The new owner(s) name will appear on tax accounts assessed about April 1, 2016

BERRY, WILLIAMS	\$736.78
BURGESS JAMES	\$9,915.12
DELISLE PAUL	\$6,094.65
DOUGHTY VALERI	\$4,353.62
DOWN EAST VILLAGE	\$58,084.78
DUPONT GLADYS	\$10,712.41
EVEN KEEL MARINA	\$7324.5
FLAHERTY, MICHAEL	\$4,456.52
FOCHLER, DALE	\$165.22
JORDAN LINDA	\$4,645.03
LOVEJOY, CURTIS	\$3,064.47
MORRISON R L	\$2,552.41
OUILLETTE, CHARLES & DORTHY	\$5,040.17
PALLI, WILLIAM	\$4,654.37
PALLI, WILLIAM	\$576.72
POWELL, WAYNE	\$7,997.87
RAND, ALAN	\$52.49
SEAL LANE LLC	\$184.27
STEUER MANAGEMENT	\$179.33
VOSS, KEITH	\$1,625.33
WILBUR MICHAEL	\$4,907.82
	\$137323.88

UNPAID TAXES—PERSONAL PROPERTY

2015

BACK COVE FAMILY CHIROPRACTIC	\$228.66
BARDWELL CHIROPRACTIC CTR	\$140.31
BAY PROPERTIES REALTY	\$80.51
BAYSIDE FENCE LLC	\$39.10
BUXBAUM BUILDERS	\$370.34
CABINET SHOP THE	\$105.81
COMPUTER FRIENDLY SERVICES	\$370.34
DIRIGO HOBBIES	\$82.81
EVEN KEEL MARINE SPEC	\$36.80
FRANK P GUIDI JR CLU	\$82.81
FREEMPORT INN	\$1,636.85
INSIGHT EYECARE	\$1,782.67
JIMS ODD JOBS SERVICE	\$322.65
JUST FRIENDS INC	\$28.30
MCDONALDS #17451	\$1,294.99
MORRISON R L EXCAVATING INC	\$4,556.74
MRLD LLC	\$193.22
MSE	\$547.45
PARAGON SALON	\$126.51
REALMAINE	\$23.77
ROSEMONT MARKET & BAKERY	\$142.63
SEA GRASS BISTRO	\$2,495.74
SPARHAWK HYDRO COMPANY	\$25.54
WENDY SAWICKI	\$50.60
YARMOUTH INSURANCE AGENCY THE	\$16.98
YOU WANNA PIZZA ME	\$273.73
	\$15,055.86

We are here to assist and answer any questions you may have regarding taxes, understand billings and collection process. Please feel free to contact the Deputy Tax Collector at 846-9036.

Unpaid Taxes

UNPAID TAXES—PERSONAL PROPERTY

2010-2014

AJ BUECHE INC	\$33.22	KAY CHEMICAL COMPANY	\$77.57
ANKLE AND FOOT ASSOCIATES	\$68.03	KIOWA DAY SPA	\$916.27
BACK COVE FAMILY CHIROPRACTIC	\$19.56	LONGLEY-LEAHY KATHRYN M	\$214.84
BARDWELL CHIROPRACTIC CTR	\$262.73	MAINE COTTAGE FURNITURE INC	\$318.25
BILLS OF YARMOUTH	\$284.00	MAINE NEUROBEHAVIORAL SERVICES	\$161.36
BLACK STOVE SHOP THE	\$61.82	MAINE SAILING PARTNERS	\$1,147.23
BLOCKBUSTER INC #23026	\$1,758.95	MARKS PAUL ACCUPUNCTURE	\$44.53
BOURGET JENNIFER LMT	\$62.66	MARRINAN MARILEE POLARITY THER	\$69.32
BOURNE STENSTROM CAPITAL MGT I	\$33.91	MCCAIN DAVID	\$14.90
BUXBAUM BUILDERS	\$184.47	MORRISON R L EXCAVATING INC	\$11,984.20
CABINET SHOP THE	\$415.60	MRLD LLC	\$70.36
CADY LINDA L ATTORNEY	\$157.20	MSE	\$7.95
CANELIS OF MAINE LLC	\$1,356.72	NIFTY GIFTS RETAIL TOYS	\$306.26
CARASOFT TECHNOLOGY CORP	\$36.91	PACE DRIVING SCHOOL	\$51.10
CHAIRS R US	\$117.23	PERFECT CHOICE ASSOCIATES	\$26.48
CHOPSTICK	\$788.18	PHOTO 59	\$743.17
CLINICAL THERAPY	\$80.98	POWERS PAMELA PSYCHOLOGIST	\$242.37
COASTAL NEUROBEHAVIORAL CENTER	\$97.01	PRISTINE GARDENS	\$318.70
COMPUTER FRIENDLY SERVICES	\$1,863.37	RICE FRANCES	\$76.06
CURVES	\$101.41	RICHARDS & COMPANY	\$661.65
DEER RUN TAVERN	\$255.50	RICHO AMERICAS CORPORATION	\$327.78
DIRIGO HOBBIES	\$80.98	SEA GRASS BISTRO	\$4,361.64
ENDLESS ENERGY CORP	\$149.18	SEACOAST CELLULAR	\$307.48
ENI ROUTE 1 YARMOUTH LLC	\$1,252.28	SPEAR PAMELA	\$63.51
EVEN KEEL MARINE SPEC	\$121.12	TAYMIL YARMOUTH WOODS LLC	\$4.80
FLUID IMAGING TECHNOLOGIES	\$269.94	THOLEN ASSOCIATES	\$28.98
FRANK P GUIDI JR CLU	\$157.63	TOP CUT	\$166.28
GIFT AND VINE THE	\$297.43	TURNER WARREN M ESQ	\$325.25
GREETINGS	\$1,895.84	VILLAGE FLORIST INC THE	\$202.93
GREGORY E STRONG CHFC CLU	\$80.98	WALTMAN & COMPANY INC	\$1,558.43
HAAS ROBERT B DDS	\$1,865.28	WARE APARTMENTS INC THE	\$222.28
HAIR ESSENTIALS ETC	\$213.94	WENDY SAWICKI	\$131.43
HALL WILLIAM S & SONS	\$1,362.01	WILLOW LEDGE BUILDERS	\$280.05
HOMEWARD DESIGN INC	\$211.42	YARMOUTH DRY CLEANERS	\$29.80
HOWARD JOHN	\$1,029.12	YES MARKETING GROUP	\$102.20
INSIGHT EYECARE	\$1,644.37		\$44,456.55
JAMES D LIDDELL ATTY AT LAW	\$76.75		
JAMIE CLARK MASSAGE THERAPIST	\$3.79		
KAPLAN VENDING	\$139.62		

Registrations, Licenses and Permits

Auto registrations processed since 2010

	2010	2011	2012	2013	2014	2015
Re-registrations	5,226	5,364	5,269	5,281	5,310	5,359
New Registrations	1,466	1,581	1,505	1,644	1,620	1,641
Duplicates	109	74	40	77	72	73
Rapid Renewals	1,378	1,422	1,401	1,488	1,419	1,484
Total Registrations	8,179	9,874	8,245	8,490	8,421	8,546
Town Fees	\$21,632	\$22,436	\$22,017	\$22,393	\$22,526	\$22,748
State Fees	\$373,459	\$440,568	\$403,799	\$418,320	\$452,522	\$436,555

Boat/ATV/Snowmobile registrations processed since 2010

	2010	2011	2012	2013	2014	2015
Boats	805	710	847	712	838	705
Milfoil Sticker	297	349	526	303	300	309
Milfoil Sticker—Sea Plane	0	0	1	0	0	0
PWC	10	18	10	3	11	1
Documented Boats	45	51	47		39	32
ATV's	58	54	34	7	31	48
Snowmobiles	97	93	99	38	75	82
Duplicates Reg/Stickers	6	11	8	2	6	4

Below is a break down of other services provided

	2010	2011	2012	2013	2014	2015
Trailer Park License	1	1	1	1	1	1
Special Amusement Permits	6	6	7	5	7	6
Liquor Licenses	11	11	15	12	11	14
Sidewalk Café/Peddlers/Street Vendor	1/1/1	1/1/1	1/1/1	1/1/1	1/3/1	2/1/1
Hunting & Fishing Licenses	386	362	325	333	335	302
Animal Licensing/kennels	955/6	869/6	734/4	811/4	836/3	758/3

Permits issued from Code Enforcement

Plumbing Permits 201		
	# permits	Fee
January	8	\$960
February	10	\$800
March	5	\$190
April	8	\$860
May	10	\$1,005
June	9	\$1,070
July	11	\$1,640.00
August	8	\$380.00
September	9	\$1,130.00
October	12	\$380.00
November	2	\$1,510.00
December	12	\$600.00

2015	104	\$10,525
2014	122	\$11,517.50
2013	106	\$9,015.00
2012	91	\$7,955.00

Electrical Permits 2014		
	# permits	Fee
January	10	\$986.65
February	15	\$875.80
March	12	\$799.8
April	16	\$1051.30
May	18	\$1359.50
June	17	\$1571.70
July	22	\$1778.35
August	18	\$1459.10
September	12	\$956.30
October	20	\$1798.60
November	25	\$1773.50
December	14	\$2088.30

2015	299	\$16,498.90
2014	231	\$21,462.50
2013	203	\$15,304.70
2012	156	\$11,697.30

Building Permits 2014			
	# Permits	Value	Fee
January	10	\$574,366	\$3374
February	7	\$194,500	\$2255
March	7	\$156,500	\$1720
April	15	\$395,100	\$2307
May	29	\$4,049,534	\$7566
June	35	\$1,948,371	\$8206
July	27	\$1,593,125	\$8018
August	28	\$1,447,540	\$7242
September	24	\$1,643,288	\$4814
October	15	\$3,038,900	\$3547
November	23	\$833,677	\$3545
December	9	\$416180	\$3014

2015	229	\$16,291,081	\$55,608
2014	243	\$18,731,398	\$69,559
2013	228	\$14,654,862	\$49,292
2012	215	\$10,430,082	\$40,992

Assessing Cumberland County Regional Assessing

Assessor: Renée Lachapelle, CMA, CG #116
Cumberland County Director of Regional Assessing
Deputy Assessor: Bruce Kerns, CMA
Appraiser: Joseph Merry, CMA
Assistant Assessor: Christian Kuhn, CMA
Phone: (207) 699-2475
Email: assessor@cumberlandcounty.org

The Town Assessor, acting as an agent of the State, governed by State statute and local management policy, is responsible for maintaining accurate records of property ownership, and the equitable valuation of taxable real estate and personal property located in the Town of Yarmouth. The assessing year begins April 1 of each year, at which point all real and personal property within the town is documented and updated.

This department maintains permanent records setting forth:

- Title information
- Descriptions of land and buildings
- The valuation of all properties (taxable and exempt)
- Tax maps showing lot size
- Lists of all business personal property

Accurate record keeping of the property record cards, tax maps, deeds and transfer documents from the State is an ongoing process. Change in title from the deeds and declaration of value are processed on a monthly basis. Land splits and new subdivisions are tracked monthly and recorded on all of the property record cards. Tax maps are updated annually, as is information on the public website.

There are reimbursement programs and tax relief programs offered by the State and administered by the Assessor's Office, which may be applied to real estate and personal property valuations. Real property exemption programs include, Veterans Exemptions (Title 36, MSRA Section 653) Homestead Exemption (Title 36, MSRA Section 683) and Blind Exemption (Title 36, MRSA Section 654). Personal property programs include Business Equipment Tax Reimbursement (BETR) and Business Equipment Tax Exemption (BETE). Please call or stop by the town office where These forms and applications are available at town hall, in our offices in Portland, or online at the Yarmouth website (under the "Assessing" tab) and the Cumberland County website (under the "Regional Assessing" tab). Other Maine Residents Property Tax Programs may be available through the State.



Assessing Cumberland County Regional Assessing

Assessment and Tax Information 2015/2016

Tax Mil Rate:	\$21.56
Tax Payment Due Dates:	November 12, 2015 and May 4, 2016
Interest Rate:	7.0%
Fiscal Year:	July 1 to June 30
Assessment Date:	April 1, 2015
Commitment Date:	August 19, 2015
Abatement Deadline:	February 20, 2015 (185 days from Commitment)
Certified Sales Ratio:	91%
Real Estate Property:	\$1,207,007,100 – 96% of tax base
Personal Property:	\$50,965,700 – 4% of tax base
Total Valuation:	\$1,257,972,800
2015/2016 Property Tax Levy:	\$27,121,894

Engineering Department

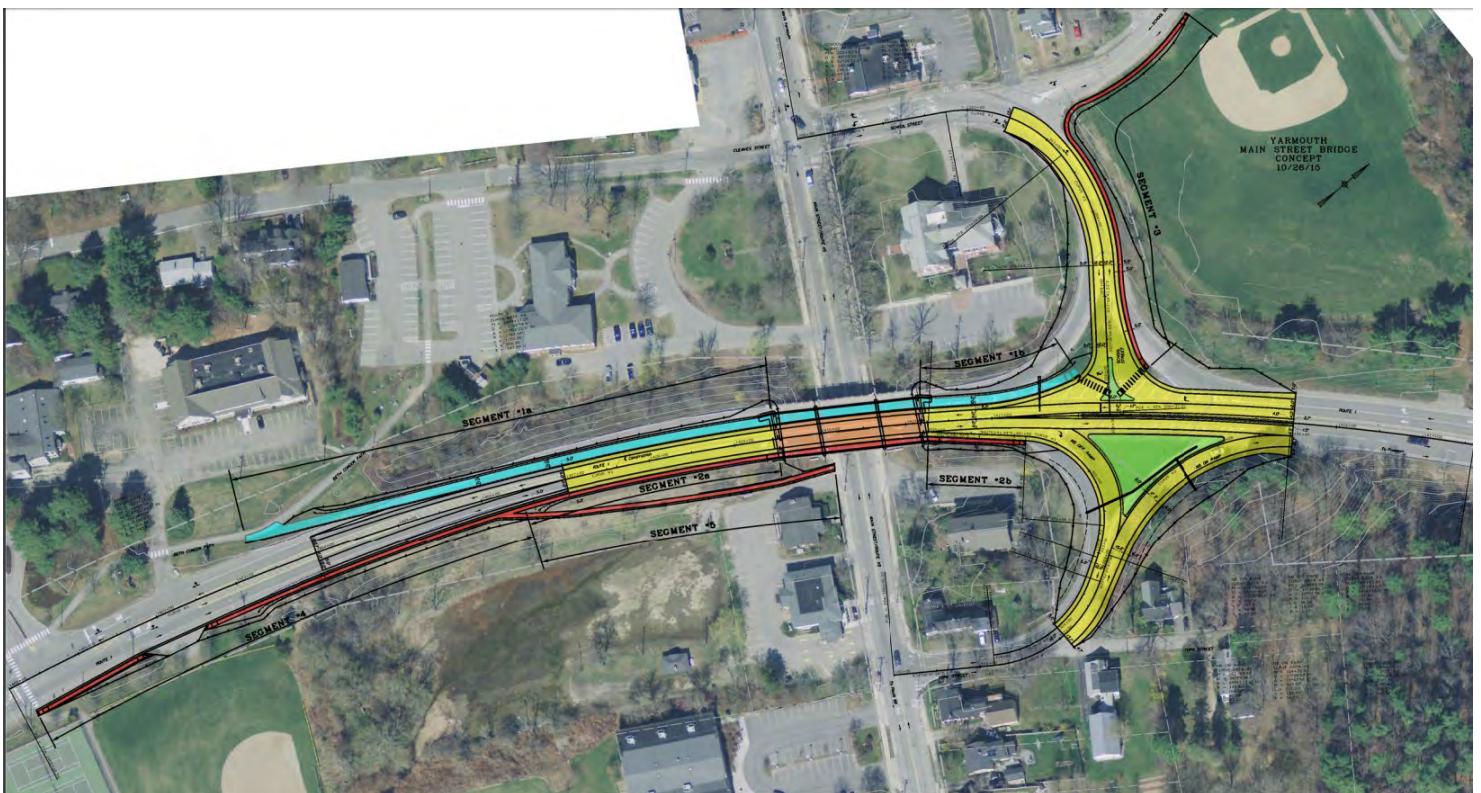
Steve S. Johnson, P.E. Town Engineer

The Town Engineer provides engineering and technical support to Town Departments, citizen committees, including the Quiet Zone Task Force and Route 1 Bridge Committee, residents and others as required. Primary services include project management, design, and construction observation services in conjunction with the Public Works Department, site plan (peer) review and Planning Department technical support. Additionally, the Town Engineer provides facilities oversight, waste water department oversight, GIS support and special project support as required.

2015 Highlights include the following:

- ◆ Supported Quiet Zone Task Force Committee and Council in development of plan for implementing new rail corridor Quiet Zone in Yarmouth including budget, coordination and construction document development;
- ◆ Supported Bridge Advisory Committee (BAC) in stakeholder work for the replacement of the Route 1 bridge over Main Street;
- ◆ Developed bidding documents for replacement of sewer main hangers on Cotton Mill Bridge (Bridge Street) and let bid;
- ◆ Completed the renovation and expansion of the Merrill Memorial Library including coordination of window restoration and soils investigation;
- ◆ Continued implementation of required activities for Town's National Pollution Discharge Elimination System (NPDES) General Permit for Stormwater Discharge under five year General Permit coverage, including training, inspection and management of program;
- ◆ Support of Storm Water Pollution Prevention Plan (SWPPP) updates for Public Works and Transfer Station;
- ◆ Design and construction support for rehabilitation of Pinewood Road and Hillcrest Avenue;
- ◆ Completion of performance contracting program for Town and School buildings, including HVAC system upgrade at Town Hall;
- ◆ Facilitated emergency repair of chiller at Town Hall;
- ◆ Continued inspection, support and implementation of natural gas utility installation in Yarmouth;
- ◆ Continued implementation of electronic data collection and program management for stormwater outfall inspections and street sign inventory management as well as tree inventory management and sewer connection tracking;
- ◆ Implemented move of Geographic Information System (GIS) mapping to Cloud based service and provided public facing mapping on Town website;
- ◆ Provided tracking of FEMA flood mapping process;
- ◆ Managed leasing of 52 North Road (Knaub) property adjacent to Public Works and implemented radon mitigation program in the building;
- ◆ Provided management, repair and maintenance to Town's building infrastructure including West Main Street School building's new sewer service;
- ◆ Provided support to Town owned cemeteries as required;
- ◆ Performed E-911 Addressing for Town as required;
- ◆ Supported pedestrian connection from Hillside Street to Tenney Street;
- ◆ Providing coordination between Town and MDOT for Exit 17 traffic signal project;
- ◆ Supported replacement of Camp Soci septic system;
- ◆ Supported interior renovation work of East Elm Street Community House building;

- ◆ Provided coordination and support for draw down and inspection of Bridge Street dam;
- ◆ Performed inspection of Town owned bridges;
- ◆ Supported installation of new Electric Vehicle (EV) charging station at YCS building;
- ◆ Provided design and construction management services for new Police Locker Room renovation;
- ◆ Supported building envelope improvement work for energy conservation at two low income residences;
- ◆ Supported School Department in warranty claim for new turf field and master planning effort at athletic facility;
- ◆ Supported Public Works in community outreach effort during National Public Works Week;
- ◆ Supported renovation of steps at Town Hall;
- ◆ Facilitated update of Town tax mapping and new zoning and TIF map overlays
- ◆ Provided technical support to Harbor Master as required;
- ◆ Supported Waste Water Department in performance contracting program for system upgrade;
- ◆ Supported Waste Water Department in Inflow and Infiltration (I&I) removal planning.



Route 1 / Main Street Bridge preliminary annotated roadway plan

Public Works

Erik Street, Director of Public Works

To the Citizens of Yarmouth

On behalf of the Highway, Transfer & Recycling, and Vehicle Maintenance Departments, I am happy to present our 2015 Annual Report.

Mission Statement

The mission of the Yarmouth Public Works Department is to improve the quality of life by providing essential services to insure the maintenance, improvement, and protection of the Town's infrastructure and natural resources.
Highway

Work Completed:

Roads Reconstructed / Rehabilitated / Paved - 10, 867 LF or 2 miles

Project Areas - Lower Bayview St., Curtis Rd., Hillcrest Ave., Madeleine Point Rd., McCartney St. (W. Elm St. to Circle)
Pinewood Rd, Sandpiper Cove Rd., Sea Spray Reach & Tenney St.

Sidewalk Rehabilitation - Pinewood Rd. and McCartney St. - 2,300 LF

General Maintenance:

900 catch basins cleaned, 65 miles of road and 23 miles of sidewalk swept, 35 ditching / drainage projects, repaired 7 catch basins and replaced 4, repaired 11 manholes, and installed or repaired 46 signs.

In addition to general maintenance, the Department implemented a new sign management program which required inventorying all street signs.

Winter Maintenance: 2014-15 Season

The winter of 2014-15 produced 109" of snow, 34 storm events. The Department used 2,150 tons of salt and 713 CY of sand. The first storm was recorded on November 2nd and the last storm was recorded on April 9th. Total man hours for the 2014-15 winter season - 3,213 hours.

Transfer & Recycling

In 2015, Yarmouth recycled 1,090.75 tons of material and disposed of 1,991.95 tons of trash - produced an average recycling rate of 34.80%. 2,392.45 tons of chips from brush sent for biomass fuel. 966.82 tons of chips from demolition wood sent for biomass fuel. 3,500 CY of Yard Waste turned into 1,244 CY of compost. 75 CY of Food Waste turned into compost and diverted from the waste stream.

Items Collected and Recycled:

Electronic Waste - 45.73 tons, Bulky Waste - 357.41 tons, Shingles - 245.8 tons, Sheetrock - 60.3 Tons, Scrap Metal (includes appliances) 212.14 tons, Cardboard - 193 tons, Tires - 6.45 tons, Waste Oil and Antifreeze - 1,875 gallons, Batteries - 820 lbs., Mercury Thermostats - 15.2 lbs., CFT / Lamps - 1.45 tons, Clothing / Textiles - 15 tons, Swap House / Book Barn - 63 tons est. diverted from Trash.

The facility held one Hazardous Waste Collection Event, two Free Weeks and one curbside Brush Collection Event.

Recycling Committee:

The Recycling Committee was very active in 2015. The Recycling Committee is still working to increase the recycling rate - have held steady around 34%. The Committee expanded the food waste collection at the 2015 Clam Festival. 4,450 lbs. of Food Waste was collected and composted, and over 2 tons of recyclables were collected. The Committee is looking to expand again in 2016.

Miss Betsy's Family Day Care was nominated for the 2015 ecomaine Excellence Award. The award was received on March 3rd.

The Committee held the 6th semi-annual Paper Shredding Event - recycled 2.7 tons of paper. The Committee continued to look for opportunities to use Wilby.

The Committee continued recycling education efforts - presentations at Rowe and Yarmouth Elementary Schools. The Committee continues to be dedicated to the cause of Reduce, Reuse, Recycle and is currently working on updated goals for 2015. Major projects include a review of current operations and programs, while evaluating the addition of a second compactor for recycling & the merits of a PAYT / automated curbside collection program.

Vehicle / Equipment Maintenance

The Maintenance Department is responsible for 108 pieces of equipment from the following departments:

School, Wastewater, Highway, Parks, Transfer Station, Police, Fire / Rescue.

The Department has enjoyed its second full year using the new addition at 58 North Road - a new wash bay, service bay and other improvements. The Department will be hosting its 3rd Open House on May 14th during National Public Works Week. The project has provided inside storage of plow trucks during storm events, new parts room, new fuel island, wash bay, and much needed work space for the mechanics.

Respectfully submitted,
Erik S. Street - Director of Public Works

Yarmouth Residents Can Now Compost Food Waste **IT'S FREE**

Simply Bring Your Food Waste In A Separate Bucket To The Transfer Station & Recycling Center
Just Deposit Your Food Waste Into The Designated **Food Waste** Bin Beside The Building

The Food Waste Will Be Composted On Site, Along With Our Leaf & Yard Waste
The Finished Compost Will Be Available FREE To Yarmouth Residents

ACCEPTABLE FOOD WASTE IS GREENS & BROWNS ONLY
(NO * Meat * Fish * Dairy)



QUESTIONS?

Contact the Yarmouth Transfer Station & Recycling Center

207-846-2417

or

www.yarmouth.me.us/transferstation



Police Department
Michael E. Morrill, Chief of Police

Mission Statement

The Mission of the Yarmouth Police Department is to work with all citizens of the community to create a safe and secure environment with the emphasis on equality, fairness, and professionalism.

I, Michael E. Morrill, Chief of Police, hereby submit the following Annual Report for the Yarmouth Police Department.

I begin by thanking the townspeople for their continued support of the department. Citizen patronage is crucial in helping officers meet the challenges inherent within this complicated line of work to which they have dedicated themselves.

Police related activities remained fairly consistent in 2015, in all reportable categories of crimes against people and property. The department handled just over 11,300 calls for services.

Additionally, Yarmouth police officers collectively issued summonses and effected arrests for 231 criminal violations, and conducted 3,311 motor vehicle stops.

YPD officers were involved in several joint operations with the Freeport, Windham, and Cumberland Police Departments, the Maine Drug Enforcement Agency, and the Cumberland County Sheriff's Department investigating human and drug trafficking, forgery, commercial and church burglaries. Through collaboration, these agencies brought all matters to a successful conclusion.

Officers continued with in-service training completing both mandatory and elective requirements. Combined, law enforcement personnel completed 1,235 hours of training. Some of the specialized training included: Mental Health First Aid, Law Enforcement Phlebotomy Technician, Child Passenger Safety Technician, Crime Scene Investigation, Tactical Patrol Response, CPR / AED, Active Shooter Response, and Leadership in Police Organizations.

In 2015, the department received grants to assist in implementing an electronic document management system (Power DMS) for our Standard Operating Procedures thus eliminating the need to distribute hundreds of these documents in paper form, with the added advantage of rapid access, if needed, while on patrol.

A Department of Justice Grant was awarded the PD to offset by fifty percent the cost of replacing officers' bullet-proof vests. The police department also received funding from the Cumberland County Underage Drinking Enforcement Task Force which provided overtime revenue for officers to undertake compliance checks on Yarmouth's retail establishments and restaurants to ensure that age identification is being checked appropriately, and confirming that enterprises are not selling to or serving minors. Checks conducted in 2015 resulted in several local businesses being issued citations for alcohol sales and serving violations.

Resulting from the media publicity generated by the substantial \$5,000 donation from Amvets Post #2 to re-establish the YPD K-9 Program, community patronage escalated. Yarmouth's first K-9, Sultan, was laid to rest in February; and both visual and written media coverage of his passing produced over a million responses on social media sites. The extensive video coverage of his funeral entourage, replete with flashing lights from area police and fire vehicles, went viral. And the image of Sultan, unable to walk, being carried into the veterinary office by his handler, as he passed between two columns of solemn officers saluting and standing at attention, and civilians with hands over hearts was repeatedly broadcast on TV news throughout the US. The department received countless calls, letters, postings and e-mails of condolence from across the country and beyond. By December, the YPD had received in excess of \$18,000 in unsolicited donations from businesses, citizens, and animal lovers in general

to reestablish the program.

In conclusion, I would like to express my gratitude to the elected leaders of the Town of Yarmouth and to the business community. Community policing is a partnership, and the alliance between this community and its police department exemplifies the concept.

Also, in sincere appreciation, I take great pride in recognizing the unwavering dedication and professionalism of the men and women of this department who diligently and enthusiastically uphold our Mission of keeping Yarmouth as a secure environment in which to live, work and enjoy.

Please visit us on Facebook or at www.yarmouth.me.us.

Respectfully submitted,
Michael E. Morrill
Chief of Police

Yarmouth Police Department Roster for 2015

Sworn Personnel

Chief Michael E. Morrill, Lt. Dean A. Perry, Sgt. Daniel A. Gallant, Sgt. Kevin A. Pedersen,
Det. Paul F. Martin, Off. Michael J. Peacock, Off. Roger M. Moore, Off. Joshua Robinson, Off. Michael W. Pierce
Off. Brian R. Andreasen, Off. Kerry L. Libby, Officer Derek B. Lucas, Officer Shawn E. Miles

Marine Patrol Officer

Robert J. Byron, Ass't. Lee Ruby, Ass't. Ian Sellick

Animal Control Officer

James E. Morrill

Administrative Assistant

Elaine M. Walsh, Ass't. Sandra Bowie, Ass't. Mary Margaret Fitzmorris

School Crossing Guards

Sue Ann Randall, Ruth Coffey, Ian Sellick

Harbor & Waterfront

Robert Byron, Harbormaster

2015 was exceptional boating weather, and the completion of the Royal River dredge saw a substantial increase in boating traffic.

There are 423 moorings dispersed throughout Yarmouth's five major anchorages. Due to the restructuring of the Royal River mooring field, additional moorings were added along with the establishment of an area for commercial fishermen, and a second area for recreational boaters.

The Harbormaster's Office responded to 139 calls for service ranging from sinking boats to drifting dingys.

Attributed to the federal dredge and the excellent summer weather – especially on the weekends - there was a significant increase in boats being launched from the Town Landing as compared with 2014.

Highlights

Burnham Marine completed the Royal River Dredge Project and did an outstanding job. The company removed approximately 114,000 cubic yards of silt from both the river and the mooring field. The dredging of the private marinas by Prock Marine was completed in the late fall.

In April of 2015, Custom Floats of Portland, Maine, conducted a comprehensive survey of all of the town docks while onshore. In July of 2015, Charlie Poole, the owner of Custom Floats, then completed an assessment of the floats and gangways while they were in the water. The survey is part of Yarmouth's comprehensive plan to institute a three, five, and ten-year maintenance and replacement schedule for the various floats around town.

The Harbor and Waterfront Committee reviewed the plan submitted by Custom Floats which recommended replacing the five-finger floats on the recreational dock, and also inputted strategy for its development. Proposals are being developed, with the assistance of Town Engineer Steve Johnson, to submit a S.H.I.P. (Small Harbor Improvements Project) grant which is a federally funded program. Hopefully, the grant will be approved for the beginning of the 2017 season.

The Yarmouth Parks and Recreation Department was a tremendous help with several projects at the Town Landing this past season. Several parking spots at the landing were added. Parks and Recreation also provided a greatly desired enclosure to house the portable sanitation equipment. Parks also provides weekly mowing and trimming of the grounds at the Town Landing. P&R's outstanding job is sincerely appreciated.

Thanks also to the Public Works Department that once again provided enormous assistance with the seasonal task of installing and removing the town floats.

During the 2015 season, a new partnership was established with the United States Coast Guard command Staff at the South Portland Station.

Yarmouth's reciprocal and solid relationships with the Harbormasters from Falmouth, Freeport, and Portland continued.

Special thanks to the H&W Committee for its continued patronage.

As always, I would like to express my appreciation and gratitude to my Assistant Harbormasters, Lee Ruby and Ian Sellick.

Respectfully submitted,

Robert J. Byron

Harbormaster/Shellfish Warden

Shellfish

Robert Byron, Shellfish Warden

It was an average year for shellfish harvesting in Yarmouth's waters. The weather cooperated and there were only three closures for the entire season. Red Tide made an appearance off shore, which closed our area for mussel and surf clams but did not affect soft shell harvesting.

Again this year, a portion of the Royal River, typically closed to normal harvesting, was open for special depuration harvesting. *Depuration harvesting* is the process whereby potentially contaminated shellfish are removed from polluted areas and, using natural methods, are made safe for human consumption.

For the 2015 season, 106,000 pounds of soft shell clams were harvested from the Royal and Cousins Rivers via depuration teams. Due to the low number of clams in the Royal River, the depuration team will not be returning in 2016.

The Town of Yarmouth continues to have conditional approval on a one-inch rain gauge in the Cousins River. This means that any rain accumulation in excess of one inch within a 24-hour period results in the closing of shellfish harvesting for a period of two weeks. This gives sufficient time for the river to flush out and cleanse any toxins contained in the shellfish which may have been washed in by the rain. These closures are listed on the State's Shellfish Hotline and on the website of the same name.

The Shellfish Conservation Committee is working diligently to develop a plan to continue conservation efforts for the clam flats in the town of Yarmouth. The group has participated in a survey of Sea Meadows and *Brushing* at Lane's Island. Brushing is a conservation effort to collect seed in the flats, and is recommended by the Department of Marine Resources. The group also continues to work closely with Peter Thayer from the DMR on this issue.

Respectfully submitted,

Robert J. Byron
Harbormaster / Shellfish Warden

Helpful sites to visit:

<http://me.usharbors.com/maine-tide-charts>

<http://www.maine.gov/dmr/organization.htm>



Newly renovated top-to-bottom, Merrill Library enjoyed a busy year of service to the community. The new meeting/program spaces on the third floor were put to great use to both anchor Library programs and as general meeting space for area organizations.

87 community meetings took place in MML in 2015.

The Library sponsored over 30 programs for adults throughout the year including eight Readers' Circle book discussions, two author visits, four poetry events and two films. In partnership with the Portland Area Coalition of Elder Services, we hosted 12 weeks of informational lectures focused on elder issues. As a Camden Conference affiliate library, we offered two programs on the topic 'Russia Resurgent'.

In partnership with Yarmouth Arts we hosted a reception, lecture and installation "Celebrating (Chip) Chadbourn". The Library Art Committee organized eight art shows. They also received a grant from Summit Natural Gas to catalog all of the permanent art pieces in the building.

The Library was both a drop-off and pick-up site for Operation Bundle-up, coats for kids program. Library staff continue to regularly proctor exams for distance learning students in the community.

Over 400 children participated in the annual Summer Reading Program, which was expanded to include a mobile site at Yarmouth Pointe. This was a coordinated effort with the Community Services Lunch Crunch Program. We offer 4 story hours/wk year round.

Additional children's programs were offered in astronomy, maker space, painting-and-prose, an elementary school age book club and a weekly meet up for Magic The Gathering.

Passes to area museums and attractions were made available 145 times throughout the year. We loaned 114,000 items from the collection; Library users downloaded over 4,000 e-books and audios from the Maine InfoNet library at no charge.

We have issued just over 8,000 Library cards.

We changed our policy to allow people who may not live in Yarmouth but who work in Yarmouth to have a Library card at no charge.

Library Trustees hired a consultant to guide the Library through a Strategic Planning Process. This exercise began in November. Many focus groups and surveys were conducted in our community. We anticipate the final report will be available in April 2016, and look forward to using the document to help us better serve the community in the future.

Respectfully submitted,

*Heidi Grimm, Library Director
Judy Babin, Assistant Director
Nissa Flanagan, Network & Technical Services
Melissa Madigan, Youth Services
Trudy Briggs, Adult Services
Amanda Baker, Collection Development
Jeff Eastman, Technical Services
Maryallyn Dennison, Circulation
Maegan Batson, Children's Services*

Yarmouth Community Services

Yarmouth's Parks and Recreation Home

Yarmouth Community Services continued its role as overseer of town parks & public spaces and provider of recreation & enrichment activities for all residents. The 2015 calendar year saw many changes and additions to the department.

Yarmouth's long-standing tradition of volunteerism continued to flourish with the planning and advisory efforts of numerous town-based groups: Parks and Lands Committee, West Side Trail, Bike and Pedestrian Committee, Tree Committee, Sports and Recreation Committee, Community Garden, Health Council's Loan Closet, and Farmer's Market.

YCS is proud to partner with groups who support our programming such as the Yarmouth Rotary and Lions Clubs, Village Improvement Society, YCAN, Yarmouth Historical Society, Yarmouth Chamber of Commerce, Royal River Conservation Trust, and many private businesses.

Lunch Crunch

Information was brought to our attention that 180 school-aged children in Yarmouth were at risk of being hungry during the summer months. The Lunch Crunch project grew into a program designed to give any child an opportunity to have a free nutritious meal each day throughout the summer and bridge the gap until they return to school in the Fall. Not only did Lunch Crunch provide a meal, it also incorporated a wide range of volunteers who provided physical and social activities for those who attended. With the support from YCAN, Clayton's Café, Pat's Pizza, the School Nutrition Department, the Village Improvement Society, and many private donations, over 1600 meals were served! If you're looking to get involved in the 2016 Lunch Crunch program, please contact Karyn at KGAROFOLI@YARMOUTH.ME.US.

Programs

YCS staff worked diligently to provide affordable and fun programs for all ages. Throughout 2015, YCS staff offered: over 250 youth programs, 78 adult programs, 80 summer & vacation camps, and 21 community-based Special Events. This offering kept many citizens moving including 3831 youth & 993 adult participants, and also entertained over 2250 at our 30th Annual Summer Arts Series concerts, performances, and film nights!

New for the school year in 2015, YCS incorporated a 5th & 6th grade After School Program at the Harrison Middle School and continued to offer a separate YES Care afterschool program for 2nd to 4th graders at Yarmouth Elementary School. These two successful programs continue to support +50 families and provide them with affordable, local, safe, and supervised activities for students in grades 2-6.

Parks

The dedicated YCS Parks Department continued to manage and beautify properties throughout town. In our Parks operation, we improved upon and maintained town-owned open-spaces, playgrounds, parks, and athletic facilities used by our schools and general public year-round. In 2015, the Parks crew hired a new Foreman to replace the service of long-time employee, Ron Thoits.

If you're walking, hiking, jogging, skating, driving, biking, snow-shoeing, XC-skiing, reading, birding, swimming, picnicking, fishing, hunting, or just relaxing in one of our glorious public spaces, go ahead and give our staff a wave...Zac, Jameson, Earle, Jay, Andrew, Michael, and Kenny would love to see you enjoying their work!

Special Events

If you're looking for something fun to do this 2016 or early 2017, we welcome you to join us at the following events:

27th Annual Father-Daughter Valentine's Dance ∞ 3rd Annual Snowshoe Hike ∞ 30th Annual Scavenger Hunt
30th Annual Easter Egg Hunt ∞ 12th Annual Wellness Fair ∞ 7th Annual Mother-Son Archery ∞ Annual Arbor Day Celebration
6th Annual Royal River Paddle ∞ Inaugural Celebrate the Royal River Event ∞ 31st Annual Summer Arts Series
3rd Annual Family Camp Out ∞ 3rd Annual Harvest Festival ∞ 10th Annual Pumpkin Run
36th Annual Carol Sing and Christmas Tree Lighting ∞ 6th Santa Walk



Tree Warden

Deb Hopkins, Tree Warden

It's hard to believe that another year has past. The town of Yarmouth was named Tree City USA for the 37 year.

We also received a planting grant from Project Canopy and the Maine Forest Service to plant 40 new street trees. Thanks to the Tree Committee, Parks Department and Pubic Works we had a successful planting in 2 days .

Arbor Day was celebrated on May 15, 2015 at Estabrook's garden center. With students from Rowe school and Village Nursery the students received tee shirts, books and a tree for planting and also made a fairy house to take home . Thanks to all the volunteers and members of the Tree Committee , the day was a success !!!!

It is my pleasure to welcome Andrew to the position of tree warden for the Town of Yarmouth.

Thank you all for your support these past 10yrs.

Sincerely,
Deb Hopkins

Arbor Day Celebration at Estabrook's Farm 2015. Mei Ling from CMP is pictured here with Village Nursery School children. Arbor Day is celebrated the 3rd week in May.





Town of Yarmouth
A Call for Latchstring Award Nominations

Since 1980, the Town Council has annually recognized citizens of the Town of Yarmouth who have contributed their time, efforts and concern for an extended and exemplary period for the benefit of the citizens of Yarmouth.

The Latchstring Award with its name derived from the town motto “Our Latchstring Always Out”, is intended as an acknowledgment of those citizens whose examples of citizenship and leadership keep Yarmouth a warm and welcoming community of caring individuals. This year, the Town Council is asking the citizens of Yarmouth to officially make nominations.

Nominations may be submitted to the Town Council in care of the Town Clerk and should include:

Name of the person offering the nomination

Nominee name and address

A short explanation of how the individual(s) exemplify the spirit of volunteerism in our Town and Community, including committees, organizations and years of service

This new procedure for nominations gives the Council the opportunity each year to choose from those nominated within the previous year. If your nominee did not get awarded please resubmit all information for review in the current session.

Mail to: Town Clerk, 200 Main Street, Yarmouth, Maine 04096 or

Email to: jdoten@yarmouth.me.us

Yarmouth Fire—Rescue

Michael S. Robitaille, CFO III

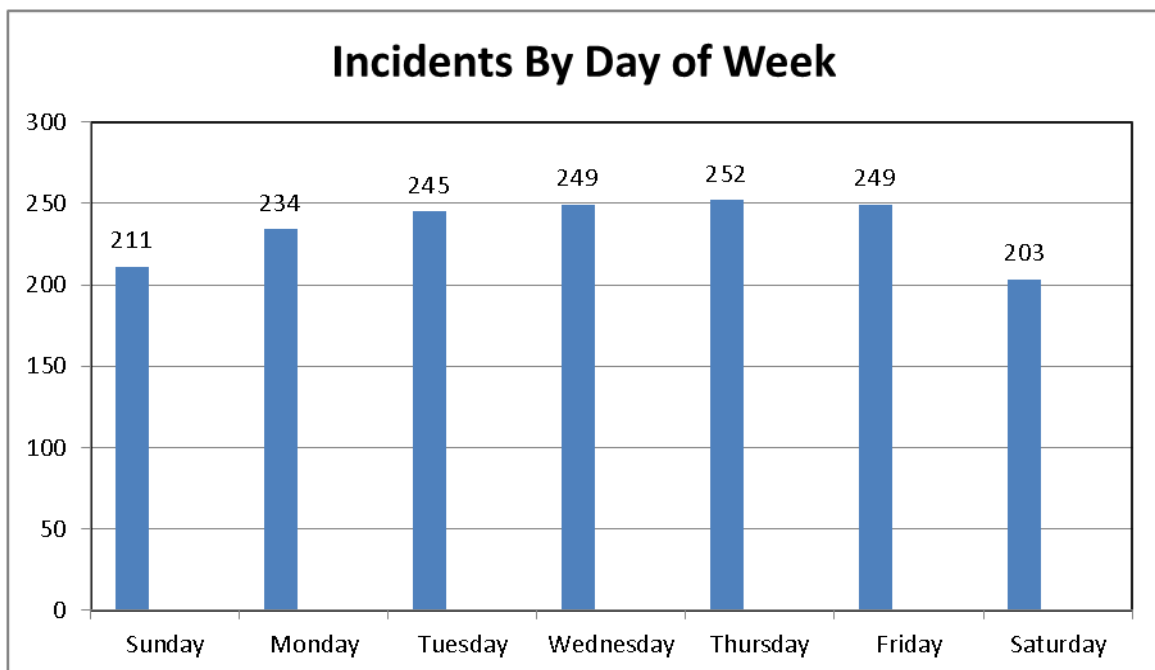
Chief of Department / Health Officer

I, Michael S. Robitaille, Fire Rescue Chief submit the annual report for Yarmouth Fire Rescue

The calendar year for 2015 was the busiest year ever for the department. This past year the members responded to 1643 calls for emergency service that included fire and medical responses. This is an increase of 85 calls that required an additional 355 staff hour.

I am pleased to report that there were no significant structure fires this past year. In fact, fire loss to property was only \$3,000 in residential homes last years. This resulted in \$1,233,749,500 worth of property that was undamaged by fire and smoke last year. This is a true testament to the dedicated and hardworking volunteer, per diem, and career staff that operate out of the fire station daily.

The greatest loss of fire this past year was mobile property and transport vehicles. The interstate is a highway that has seen an increase of traffic over the years and this has increased our response to this district. Last year there were two fires that caused \$250,000 worth of damage to two tractor trailers. I am pleased to report that at each of these calls we were able to respond with fully staffed crews.



The Emergency Medical (Ambulance) Service continues to be the driving force of the department. This year has been an exciting one for the department as we have recruited new members and current members have advanced their licensure. There were 1282 calls for service for the two ambulances that we operate. The chart below indicates that our busiest time of the day is from 12pm to 3pm.

Visit us online

www.yarmouth.me.us/firerescue

Like us on Facebook

Yarmouth Fire Rescue, Maine

Time Period	Sunday	Monday	Tuesday	Wed.	Thursday	Friday	Saturday	Total	Percentage
0000 - 0300	11	8	10	10	16	10	8	73	5.69%
0300 - 0600	11	12	10	11	8	7	5	64	4.99%
0600 - 0900	16	21	28	24	20	11	21	141	11.00%
0900 - 1200	41	39	40	28	32	40	33	253	19.73%
1200 - 1500	30	47	41	37	38	36	32	261	20.36%
1500 - 1800	40	20	30	33	32	43	24	222	17.32%
1800 - 2100	23	32	18	18	29	34	22	176	13.73%
2100 - 2400	6	5	15	18	14	12	17	87	6.79%
Unknown	0	0	4	0	0	1	0	5	0.39%
Total	178	184	196	179	189	194	162	1282	100%

We provided mutual aid ambulance service 61 times in the year to the surrounding communities. The service also provided Paramedic Intercepts 52 times to the Town of North Yarmouth; with whom we have a contract of service with.

The Average of a patient that has been treated by Yarmouth Fire & Rescue is sixty-three years old. This is related to the number of health care facilities that are within the community. Last year we transported 500 patients from health care, nursing, or clinics in the community. These type of calls accounted for 39% of all medical responses.

Advanced Life Support was required on 779 calls or 61% of our responses. I am very proud to say that a Paramedic was on duty 24 hours a day for the whole year. This would not be possible if not for the dedication of Deputy Chief Richard Kindelan. As a Management Team we have committed to providing the community with 24 hour Paramedic coverage. When a Paramedic is not available Deputy Chief Kindelan and I will work the shift at no extra cost to the town.

Average Run Times	
Enroute	00:03:54
To Scene	00:04:47
At Scene	00:19:16
To Destination	00:22:20
Back in Service	00:33:30
Total	01:23:47

We continue to find ways to recruit and retain our volunteers as they are the pulse of the organization. The commitment that our members make is second to none. Members are constantly training to improve their skills and abilities. Last year members met every Wednesday night for a total of 1963 hours of training. This does not include an additional 3800 hours' worth of certification training members attended for Firefighter I & II, EMS Licensure, Professional Development, and Officer Development.

Respectfully Submitted,

Michael S. Robitaille, CFO III

Chief of Department / Health Officer



Alexander Jaegerman, FAICP
Director of Planning & Development

Tel: 207-846

-2401

E-mail: ajaegerman@yarmouth.me.us

Fax: 207-846

-2438

TOWN OF YARMOUTH

200 Main Street, Yarmouth, Maine 04096

www.yarmouth.me.us

In 2015, the Planning and Development Department has been occupied with comprehensive plan implementation initiatives, review of significant residential and commercial development applications, planning for the replacement of the Route 1 / Main Street Bridge, and enactment of revisions to the Shoreland Overlay District to comply with the State updates to Chapter 1000, the State Shoreland Statute.

Much work remains from the community planning process undertaken in fall of 2014, Planapalooza II, which resulted in proposed zoning to expand the **Character Based Development Code (CBDC)** currently in effect for the Route 1 corridor, which will encompass the Main Street and Village Center area. The Planning Department has been working with the Comprehensive Plan Implementation Committee (CPIC), to review the draft CBDC for the village area to ensure that it reflects the true character of the village. After numerous CPIC work sessions conducted throughout the fall, led by CPIC Chair Lynne Seeley, the recommendations are being compiled for presentation to the Planning Board starting in January, 2016. It is expected that the Planning Board will work with CPIC over the course of the winter and spring of 2016 to present a recommendation to the Town Council for adoption of the new code, which will cover the Village Center along Main Street, the MDR residential zone, the Lower Falls Landing area, and Yarmouth Junction.

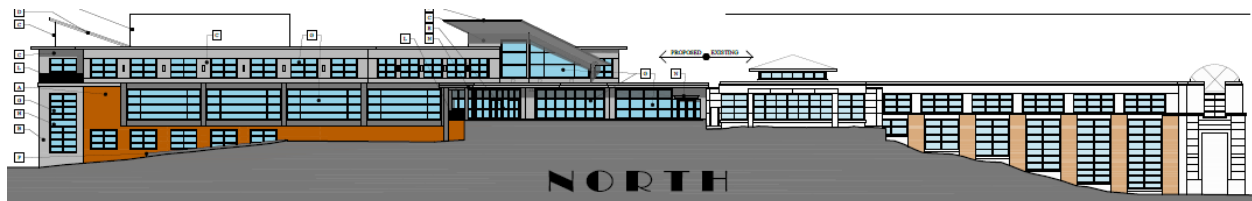
The **Complete Streets Policy** was another important recommendation to come from the 2014 planning process. This important policy document will shape transportation decisions in the years ahead to ensure that all modes of travel – motor vehicles, bicycles, pedestrians, transit, etc., are appropriately addressed in both public and private development and improvement projects. After thorough review by the Bicycle and Pedestrian Advisory Committee, the Complete Streets Policy was considered by the Planning Board in October, 2015 and recommended to the Town Council for adoption as an element of the Yarmouth Comprehensive Plan. The Town Council unanimously approved the policy on November 19, 2015.

Shoreland Zoning amendments were adopted by the Town Council on November 19, 2015, upon a recommendation from the Planning Board. This brings the Yarmouth ordinance into compliance with the State Chapter 1000 requirements, and in so doing allows some Yarmouth property owners to expand the volume of their homes, while still complying with the limitations on the expansion of nonconforming building footprints, as allowed by the new state laws.

The **Route 1/Main Street Bridge** replacement project led by MaineDOT has progressed through design development of a *preliminary design report* under the guidance of the Bridge Advisory Committee (BAC) chaired by Sue Ellen Bordwell. The new bridge will incorporate complete streets elements including an extension of the Beth Condon Pathway along the west side of Route 1, sidewalks along the east side and a sidewalk extension on the southeast side along the skating pond to Main Street. The Bridge itself will remain a three span arched structure, with special attention to the spaces, currently inaccessible, between the piers and the abutments. We have worked with Landscape Architect Sarah Witte, BAC member, to develop an amenities plan for the areas under the bridge to make them attractive and usable for community functions.



Yarmouth has been busy with residential and commercial development activity. Highlights include **Village Run**, a 26-unit Open Space Residential Subdivision off Sligo Road and West Main Street, and **Barlett Woods**, a 28 unit senior housing development. A major development proposed by **Tyler Technologies** was approved in December, 2015, including an expansion of their present 87,000 square foot facility with a 94,425 square foot addition. Tyler Technologies is a national company providing public sector software and services primarily for state and local governments, schools, and court systems. Of its total national employment of 3,100, there are currently 525 employees located in their Yarmouth and Falmouth offices. The company projects these two local offices to grow to 1,100 employees by 2024.



The Planning & Development Department serves the Planning Board and Town Council on policy, planning, zoning, and development review functions. Starting in the fall of 2015, all Planning Board agendas and reports are posted on the Town of Yarmouth web site: <http://www.yarmouth.me.us/>, where you can find links to plans and projects administered by this department.

Yarmouth Economic Development 2015 Annual Report

Yarmouth's Economic Development Efforts Off to a Great Start

A Letter from the Economic Development Advisory Board Chair

To members of the Town Council, Yarmouth citizens and business owners:

On behalf of the Economic Development Advisory Board, I am pleased to submit the first Economic Development Annual Report for the Town of Yarmouth. One of the strategies recommended in the revision of the town's Comprehensive Plan in 2010 was to establish a committee to develop an economic development plan for the Town of Yarmouth. As part of that plan, the committee recommended that Yarmouth hire an economic development director and establish an official advisory board.

In early 2015, the Town of Yarmouth hired its first Economic Development Director, Denise Clavette, and established a Town Council-appointed Economic Development Advisory Board (EDAB). The EDAB's role as an advisory committee is "to expand the Town's economic, cultural, and civic bases to achieve economic stability through growth, diversity, and quality development, together with providing a positive local climate to attract targeted business, trade, arts, services, people and industry to our community."

The Board feels very fortunate to be able to work with Economic Development Director Denise Clavette. Denise came to Yarmouth with extensive experience in economic and community development, having previously served as the executive director of the Kennebunk, Kennebunkport, Arundel Chamber of Commerce, Business Development Manager for the Town of Brunswick, and Director of Parks and Recreation for the City of Portland.

Denise hit the ground running, developing a "Business Retention, Expansion & Recruitment Focus Areas and Priorities" plan and, working with the EDAB, an action plan identifying strategic goals and action strategies, including the establishment of Tax Increment Financing (TIF) districts. She also has reached out to many existing members of the Yarmouth business community, fielded countless inquiries from others interested in doing business here, and played a key role helping keeping two major business expansion projects here in Yarmouth.

Yarmouth's economic development efforts got off to a great start in 2015, and we have many exciting plans for the coming year. Yarmouth has a great story to tell, and all of us on the board, along with our economic development director, are committed to helping Yarmouth grow in a responsible way, creating new opportunities for job growth and tax revenue while maintaining the special character of our town.

Sincerely,

Peter L. Haynes, Chair, Economic Development Advisory Board

Acknowledgements

Yarmouth Town Staff

Denise Clavette,
Economic Development Director
Nat Tupper,
Town Manager

Economic Development Advisory Board

Chair, Peter Haynes
Vice Chair, Deborah Wathen-Finn
Anita Demetropolous
Ted O'Meara
Peter Small
Brett Williams
Andrew Smaha, Ex Officio

Yarmouth Town Council

Chair, Randall Bates
Vice Chair, Pat Thomspen
Tamson Bickford Hamrock
David Craig
Andrew Kittredge
James MacLeod
Robert Waeldner

Yarmouth Economic Development – who are we?

Yarmouth Economic Development is here to help facilitate capital investment, job creation, increased business activity and broadening of the property tax by supporting the retention and expansion of existing local businesses and attracting prospective new businesses. Together with the Town of Yarmouth, its elected officials and staff, our goal is to use available resources to strengthen the economic, community and cultural assets that make Yarmouth a special place.

Economic Development staff is knowledgeable of a variety of federal, state, local and private economic development resources. We are here to help businesses in creating their business plans, and identifying resources to meet their business needs. Resources range from funding, financing, and grants to business development research, business plan development and business counseling.

The Town Council established the Economic Development Advisory Board in May 2015, to advise the Council on economic development needs and opportunities. Together with the Economic Development Director, Town Manager and Town Council, the Board helps guide overall economic and community development in Yarmouth.

A Vision for Yarmouth

In January 2015, Yarmouth's first Economic Development Director, Denise Clavette, was hired, a demonstration of the Town Council's support for formalizing economic development efforts. From early meetings with major employers, key developers, business owners, community organizations, volunteers and the initial economic development planning committee, initial findings indicated:

- Yarmouth was poised to create a vision that would encourage sustainable diversification of the tax base
- Yarmouth's quality of life and quality of place its residents had come to know was a major differentiator
- "If Yarmouth wants change, it needs to preserve its unique character and quintessential Village charm"
- Yarmouth had low ability to capitalize on grants due to higher than average median income

In response to these issues, the Department worked to develop some initial tools and programs, including:

- Adding a Business section to the Town's website, which included a Yarmouth Community Profile, business resources and available commercial properties
- Enhanced funding sources by developing tax increment financing (TIF) Districts to help Yarmouth re-invest in its municipal infrastructure through a TIF development program
- Created a "Business Retention, Expansion and Recruitment Focus Areas and Priorities" plan with the EDAB, identifying strategic goals and action strategies to enhance economic vitality of Downtown / Village Center, Main Street, and Route 1 Corridor; develop a resource tool box for business retention, expansion and recruitment; promote the Yarmouth story as a great community to live and work.

2015-2016 Success Stories

We have made tremendous progress in advancing a proactive economic development focus for the community. Highlights of the work include:

Yarmouth Tax Increment Financing Districts (TIF Districts)

The single most comprehensive, sustainable and successful outcome in 2015 was the establishment of three Tax Increment Financing (TIF) Districts:

- Yarmouth Downtown Omnibus Municipal Development and Tax Increment Financing District, encompassing about 209 acres along Main Street from Hillside Street to and including properties at the waterfront of Lafayette Street;
- Yarmouth Route 1 North Omnibus Municipal Development and Tax Increment Financing District encompassing about 202 acres along Route 1 from the Royal River running north;
- Yarmouth Route 1 South Omnibus Municipal Development and Tax Increment Financing District encompassing about 201 acres along Route 1 from the Royal River running south

All three districts were approved by the Town Council after a public hearing in August 2015, and applications are pending at the Maine Department of Economic and Community Development for final state approval, tentatively slated for March 2016. These TIF districts will generate over \$30 million in new tax revenue over the next 30 years – all to stay in Yarmouth. With many benefits to Yarmouth, these geographically-based TIF Districts will provide the ability for Yarmouth to “shelter” new taxable value gained from development projects from adverse adjustments to state education and revenue sharing subsidies, and county taxes based on municipal valuation. Without these TIF Districts, about 47% of each new tax dollar generated would leave Yarmouth in reduced state subsidies for education, reduced revenue sharing and increased County taxes. The total district acreage represents 4.97% of the Town’s total acreage.

These “sheltered” new revenues will be placed in development funds for each district to fund eligible economic development activities as listed in the development program within each district (with the exception that the Downtown District can be funded by revenues generated in the Route 1 North and South Districts) economic development salaries and studies; municipal equipment; bike-pedestrian connections, sidewalks, parking; bus shelters, transportation amenities; streetscape improvements, gateways; road and intersection improvements; storm water, sewer infrastructure, utilities, GIS; natural gas, 3-phase power, broadband, communications; Harbormaster office, piers, floats, tourist boater amenities; and, if approved by the Town Council, the ability to enter into business credit enhancement agreements (CEAs). (NOTE: it is not the primary focus, nor the intent of the TIF districts to give funding back to businesses or developers through CEAs. Only in cases where businesses or developers meet the stringent CEA guidelines will CEAs be considered)

Tyler Technologies

Tyler Technologies is the largest company producing systems focused solely in the public sector in the U.S. The company has over 3500 employees nationwide, and 525 in Maine.

Early 2015, Tyler Technologies began initial discussions with the Town of Yarmouth, exploring their options for business expansion. The Economic Development Director worked with Tyler Technologies staff and project team, helped guide through the Town’s development processes, initiated communications with Maine Department of Economic & Community Development, and other critical players in helping Tyler Technologies decide to expand here in Yarmouth, Maine.

Tyler Technologies expansion is a pinnacle project for Yarmouth, the region and Maine, and sets the stage for strategic future growth here in Yarmouth. The many positive economic and community development benefits include: retaining Tyler Tech’s existing 525 jobs in Maine, create about 575 professional and technical jobs in Maine by 2024, keeping and attracting people to Maine (including recent college graduates), diversify Yarmouth’s tax base, reduce the burden on the residential taxpayer, provide a business expansion of a Yarmouth company with a strong sense of community, and encourage “business spin-off” effects.

Patriot Insurance

Patriot Insurance is a Maine-based subsidiary company of Frankenmuth Insurance, Michigan; and writes several lines of business-personal, commercial, life and bonds. The company has 69 employees - 64 located in Maine.

In early 2015, Patriot Insurance began exploring options when considering expanding and creating a permanent home in Yarmouth, and the company announced it had the Down-East Village motel property under contract in early 2016. Patriot Insurance’s expansion marks Yarmouth’s second expansion project announcement in less than a year. Patriot employment will grow to over 100 employees in the next 5 – 10 years. Patriot Insurance met with town staff early in their process. They are eager to create their vision and to be one of Yarmouth’s first projects to be approved under the Town’s new Route 1 Character-Based Codes, with a building of traditional New England architecture, fitting within Yarmouth’s historical character, a well-designed landscape, gardens, and connecting to the Town’s walking path.

Business Development

In addition to the Tyler Technologies and Patriot Insurance expansions, the Economic Development Director facilitated the Howard Small/Jane Plante property going under contract with Priority Real Estate Group, and the Director worked with over 40+ businesses, developers, organizations and agencies in 2015. Over a dozen business development projects were part of the 2015 business development mix and included:

- Main Street parking: a facilitated public meeting was held to listen to the Main Street business community issues and concerns. Outcomes: Latchstring Park parking changes to accommodate public parking and business needs; shared parking agreements with the Masons and private businesses; ongoing review of existing parking and prospective improvements in 2016.
- METRO: Yarmouth will be part of the expanded METRO service north of Portland, beginning May 2016. There will be four stops – ride share lots at Exits 15 and 17, Town Hall / library and Hannaford.
- ScaleUp Business: a regional business development program for small businesses, using a Small Business Administration model that has been successful in Portland. Three Yarmouth businesses began the program in January 2016 - IceIt! Bakery, Island Treasure Toys and Dandelion Catering.
- Broadband: attended broadband seminars, began research on high-speed internet availability and needs in Yarmouth. In 2016, will address whether or not there is a greater need for additional services.
- Yarmouth Arts / KISMET Foundation: involved with collaborative conversations on bringing the arts to a higher visibility in Yarmouth.

Marketing Analysis & Action Plan Matrix

The EDAB and Economic Development Director recognized that in order for economic development in Yarmouth to be successful, and before developing a comprehensive strategic plan, the Town needed to have more economic information about Yarmouth and a method to help identify priorities. The initial strategic outline plan had many moving parts, but the question remained “what is our foundation and where do we begin”?

Developing a business market analysis was identified as one of the highest priorities. The Town Council approved funds to hire a consulting firm to develop a Market Analysis and Action Plan Matrix. After an RFP process, Planning Decisions, Inc. was hired. The market analysis final report was submitted to the Town February 2016 and, along with an action plan matrix, will be used to assist the Town to help make future economic development decisions, direct limited resources, and focus efforts for appropriate economic development in Yarmouth.

Visibility

Yarmouth’s economic development begins with understanding the needs of our existing businesses and creating the support and assistance that will help them grow. We are not competing with other communities to attract large manufacturers or other businesses that may not fit with our town’s character, physical infrastructure and employee base. We are focused on getting to know the businesses that are already here, following up with businesses and developers that are interested in investing in projects that are appropriate for Yarmouth, and helping Yarmouth businesses expand here, instead of someplace else.

Yarmouth’s new economic development efforts, including our two biggest successes of 2015, the expansions of Tyler Technologies and Patriot Insurance, received widespread attention in the local media, especially the Portland Press Herald, the The Forecaster and The Notes.

From the hiring of an economic development director and appointment of the EDAB, to stories about expansions of Tyler Technologies and Patriot Insurance, all of this media attention has helped create a sense that Yarmouth is placing a renewed focus on economic and community development. This increased visibility creates a positive ripple effect, where people see that “good things are happening in Yarmouth” and want to be part of it, whether that is moving here to live, coming here to shop, or establishing a business.

Looking Forward...Strategic Direction

The Economic Development process in Yarmouth is a reflection of our values as a community. In order to continue moving in the right direction, we are committed to promoting two-way communication and increased community engagement in order to better understand what is important to our community to make sound choices about future growth.

Efforts in the first year of our existence have been focused on building community collaboration through people, projects and plans – all on Yarmouth’s terms. The Planning Market Analysis and Action Plan Matrix report provides a detailed analysis of local market conditions and identifies focus areas to help guide Yarmouth in its economic development efforts. The comprehensive study highlights the Town’s most significant opportunities for growth given local and regional market conditions, and identifies important issues to be examined in greater detail in the next one to three years. The action plan matrix highlights five action strategies, including tactics:

#	STRATEGY	ACTION	PRIORITY
1	EXPAND THE TOWN'S TOOLS FOR ECONOMIC DEVELOPMENT	1A. CREATE AN LDC	HIGH
		1B. IDENTIFY TOWN-OWNED PARCELS FOR POSSIBLE DEVELOPMENT; AND IDENTIFY PRIVATE NON-COMMERCIAL PARCELS THAT HAVE THE POTENTIAL TO BE RE-ZONED TO COMMERCIAL	LOW
		1C. USE TIF FUNDS TO PROMOTE STRATEGY	HIGH
		1D. EXPLORE AND IDENTIFY FINANCIAL TOOL-KIT OPPORTUNITIES, SUCH AS USDA GRANTS AND LOANS, AND OTHERS AT GRANTS.GOV	HIGH
2	CREATE WALKABLE, MIXED-USE HOUSING AND COMMERCIAL DEVELOPMENT AROUND MAIN STREET, ROUTE 1, AND THE WATERFRONT	2A. ADJUST ZONING TO ENABLE MIXED-USE DEVELOPMENT	HIGH
		2B. EXPLORE THE EXPANSION OF CHARACTER-BASED CODES ZONING TO OTHER AREAS	HIGH
		2C. ASSESS MAIN STREET PARKING NEEDS, EXPLORE SHARED AND/OR PUBLIC PARKING	HIGH
3	MARKET THE COLLECTIVE EFFORT WITH A SINGLE THEME AROUND KEY BRAND CONCEPTS, PARTICULARLY: YARMOUTH AS “AUTHENTIC MAINE;” LOCAL FOOD, ARTS AND CRAFTS; ENTREPRENEURSHIP, THE HISTORIC DOWNTOWN, AND LOCAL QUALITY OF LIFE	3A. DEVELOP BRAND, LOGO, AND SUPPORTING MATERIALS	MEDIUM
4	CREATE MORE OPPORTUNITIES FOR GROWTH FOR EXISTING BUSINESSES IN TOWN, FOR THE SELF-EMPLOYED, AND FOR NEW SMALL INFORMATION TECHNOLOGY BUSINESSES	4A. RECRUIT SMALL BUSINESS SUPPORT SERVICES, INCLUDING CO-SHARED WORKSPACE	LOW
		4B. IDENTIFY AVAILABLE WORKSHOPS AND TRAINING FOR BUSINESSES	LOW
		4C. CONDUCT BUSINESS OUTREACH/VISITATION	MEDIUM
		4D. PROMOTE IT BUSINESSES	LOW
		4E. ADJUST ZONING TO PROMOTE SELF-EMPLOYMENT	HIGH
		4F. STRENGTHEN “BUY LOCAL” PROGRAMS	LOW
5	MARKET AND EXPAND ARTS AND CULTURE ON MAIN STREET	5A. CREATE ARTS COLLABORATIVE, WEB SITE, CALENDAR, MARKETING	MEDIUM
		5B. FEASIBILITY OF ARTS CENTER DEVELOPMENT	LOW

Yarmouth Water Pollution Control

Tom Connolly, Superintendent

The Wastewater Infrastructure Consists of:

- ◆ A rapid Drain Sandfilter located on Cousins Island serving 40 homes
- ◆ A 1.31 MGD Wastewater Treatment Plant and Compost Facility at 155 Whitcomb's Way
- ◆ 30 Pump Stations located throughout the town
- ◆ 40 miles of gravity sewer
- ◆ 20 miles of low pressure subdivision sewer lines and high pressure force mains from pump stations
- ◆ Over 800 manholes used to access sewer lines for cleaning and maintenance
- ◆ Multiple cross country right of ways that are timed of vegetation seasonally

YWPCF Treatment Efficiency

- ◆ Total Gallons Wastewater Treated: 264,550,000
- ◆ Total Suspended Solids Removal Efficiency: 95%
- ◆ B.O.D. Removal Efficiency: 95%

YWPCF ~ Reduce, Reuse, Recycle Stats

- ◆ Total Dry Tons of Waste Sludge Produced: 133 Dry Tons
- ◆ Total Cubic Yards of Sludge Composted: 999 Cubic Yards
- ◆ Total Cubic Yards of Woodchip Amendment Used: 2346 Cubic Yards
- ◆ Total Cubic Yards Wood Ash Amendment Used: 2340 Cubic Yards
- ◆ Total Cubic Yards of Compost Processed: 5685 Cubic Yards
- ◆ Total Cubic Yards of Compost Used as Soil Amendment: 5685 Cubic Yards

After Hour Calls: Total Number of Call Outs 30

Emergency Dig Safes: 6 /CMP Power Failures: 13 /Electro-mechanical Malfunction: 6/Rain Induced Hi Water Alarms: 5/
False Alarms: 0

Renovations, Upgrades and Repairs

Continued to upgrade the Waste Water Department SCADA alarm system by adding new software and programming that allows remote activation of pumps at all stations to take full advantage of PLC controls. Installed an onsite propane fueled standby generator at Sunset Point Pump Station. Installed a new boiler at Waste Water Treatment Plant, to replace the 1993 boiler. Emergency Replacement of 100 Ft. of 8" gravity sewer line on North Road. Replaced two pumps at Green Meadows Pump Station. Replaced two sodium hypochlorite storage tanks and the main transformer at the Waste Water Treatment Plant (WWTP). Rebuilt RAS 3 sludge pump and installed new Aluminum hatch cover and vee notch effluent weir at WWTP. Engaged Weston & Sampson Engineers to collate and outline Infiltration Removal plan for town sewer system. Began planning for the replacement of existing 25 year old sludge dewatering equipment.

Infrastructure Maintenance

30 Pump Station wet wells were cleaned twice removing inorganic material that can damage pumps. 53,000 feet of gravity sewer pipe was cleaned in Zone 2. 90,000 gallons of treated wastewater was used to clean the pipelines producing a significant savings as opposed to using potable water and 2.5 cubic yards of sand, gravel and rocks were removed from the lines.

General Assistance

Johanna Hanselman

General Assistance Administrator

Towns of Freeport & Yarmouth

The municipalities of Freeport and Yarmouth have established a regional office for the administration of General Assistance. This program is available to all persons who are eligible to receive assistance in accordance with the standards of eligibility as provided within the Town's General Assistance Ordinance, Department of Health and Human Services General Assistance policy and pursuant to Title 22 MRSA §4305. General Assistance can assist eligible applicants with basic necessities such as rent, electricity, food, heat, medical necessities, and essential personal supplies. Persons who wish to apply for General Assistance may do so at The Freeport Town Hall, 30 Main Street. Please call 865-4743 to schedule an appointment, office hours are Monday- Thursday, 7:30 a.m. – 4:30 p.m.

The following is a summary of applicants and awards during the 2015 Calendar Year:

44 applications submitted/reviewed (including repeats)

General Assistance granted to 38 households consisting of 52 household members for a total of \$13,615.37 as follows:

Rent Assistance – \$9,832.66

Emergency Shelter - \$114.99

Medical/Prescription Assistance – \$6.00

Heating Fuel Assistance – \$191.38

Electricity Assistance – \$1,271.11

Food Assistance - \$827.41

Household/Personal Care Items - \$286.87

Burials - \$985.00

Other - \$99.95

Additionally, the Yarmouth Fuel Assistance Fund is administered through the Freeport/Yarmouth Regional Office. This fund was established a number of years ago and has continued through the dedicated efforts of members of the Yarmouth Cares About Neighbors (YCAN) and the generous donations of Yarmouth residents and businesses. Assistance is available to moderate-income to low-income households, with particular attention to those households not qualifying for other fuel assistance programs but still in need of assistance. For each new heating season, applicants are eligible for 100 gallons of heating fuel, with exceptions being made in emergency situations. During the 2014 – 2015 heating season, \$13,478.38 in heating fuel assistance was awarded to 38 different households a total of 52 times.

This fall we were also so very fortunate to receive a generous donation of heating oil through a combined effort by LL Bean and Downeast Energy. LL Bean had converted to natural gas and wanted to donate their surplus oil to those in need. Downeast Energy volunteered to pump out the oil and deliver it to households in Freeport, Yarmouth and Pownal. Eighteen Yarmouth households had their tanks filled this fall thanks to LL Bean and Downeast Energy. It is heartwarming to work in a community that has a wealth of generosity among its residents and businesses.



YARMOUTH SCHOOL DEPARTMENT

"Empowering All Students to Create Fulfilling Lives in a Changing World"

Andrew R. Dolloff, Ph.D.
Superintendent of Schools

Jodi McGuire
Director of Instructional Support

Herbert Hopkins
Director of Business Services

Dear Yarmouth Citizens:

I am pleased to offer this report on behalf of the Yarmouth School Department. For many years, the Yarmouth schools have been recognized as some of the finest in Maine, and the past year has proven that to be true once again. From the classrooms to the stage to the athletic arena, our students continue to perform as well as any in the state. These measurable accomplishments only come when a community is truly vested in its students and values their preparation in tangible and intangible ways. So, before going any further, let me say – from all of the staff and students in the Yarmouth Schools, “Thank you.” The commitments made by this community to ensure that our schools are well-maintained, appropriately-staffed, and filled with the tools that support learning are greatly appreciated by those who work with our students each day.

Highlighting accomplishments in our schools is challenging, as there are so many; it is likely that some who are worthy of recognition are left off the list. A few of the impressive honors include:

- Yarmouth Elementary School students produced the highest scores of any elementary school in Maine on the statewide mathematics and reading assessments.
- Harrison Middle School students produced the highest scores of any middle school in Maine on the statewide assessment in mathematics, and was #2 in reading.
- Yarmouth High School continues to earn recognition from various agencies as Maine’s top public high school based on a range of academic measures.
- We know that Rowe School, which does not participate in statewide assessments due to the age of the children, is “where it all begins”!
- Yarmouth students won 2015 state championships in One-Act Play, Girls’ Skiing, Girls’ Softball, Girls’ Lacrosse, Boys’ Soccer, and Girls’ Cross Country, with dozens of students earning statewide recognition for performances in poetry and instrumental and vocal music.

We must be aware of the fact that our enrollment is growing more rapidly than it has in the past. In the summer of 2015, enrollment across the district increased by nearly 5%, with more than 70 new students arriving in town. Whereas our K-12 enrollment just eight years ago was below 1,400 students, we opened the doors in the fall of 2015 with just under 1,600 students. We expect that trend to continue as more and more families find both the charm of Yarmouth village and the quality of our schools to be to their liking. With that growth comes a shift in demographics, as well. In the spring of 2015, we anticipated having three students in the entire district who required direct English Language Learner services. When the fall arrived, so did 23 students who were not native English speakers. These students bring a wonderful diversity to our schools, and we welcome them with open arms.

Although our increasing enrollment and diversity require greater resources, I am pleased to report that our annual per pupil expenditures have remained relatively flat for the past eight years and, in 2015, were lower than they were in 2010. This type of responsible budget management forces us to look carefully at each expenditure category and to balance the needs of our students with the capacity of the community. We will continue those efforts on behalf of our students and the citizens of the town, knowing that schools that excel are one of the community’s greatest resources.

Thank you for your continued support of our schools and our students.

Sincerely,

Andrew R. Dolloff, Ph.D.
Superintendent of Schools



Class of 2015

* Summa (97.5 and above)
Magna (94.5 to 97)
% Cum Laude (92.5 to 94)
^ Community Service Distinction

Nicholas Allen ^	Connor Hoehle # ^	Bridget Parker
Eric Anthony	Brooke Hornney ^	Emily Parker # ^
Kayla Barton % ^	Henry Hunt	Priya Patel
Sarah Bean	Kallie Hutchinson #	Timothy Pazar
Gabrielle Beaulieu * ^	Matthew Ingalls	Edward Pennoyer
Ian Bennett	Jacob Inger	Lucas Phipps
Elliott Billings ^	Sally Johnson % ^	Timothy Pietropaoli %
Elsa Billings	Elizabeth Keefe	Daniel Pineau
David Boyer	Margaret Keefe # ^	Jack Prato
Luke Bray ^	Elana Merrill Khoury-Bolles	Elias Puelle %
Jordan Brown	Quinn King	Cyrilla Ray # ^
Kate Brown % ^	Gaelon Kolczynski ^	Will Reinsborough
Philip Chowdry * ^	Laura Kressbach %	Philip Richards
Madeline Christie	Adam LaBrie	Michelle Robichaud ^
Adam Clark %	Connor Lainey ^	Samantha Rockwell
Fiona Clarke %	Jonathan LaMourie ^	McKenzie Rogers ^
Benjamin Clinton #	Simone Laverdiere # ^	Samuel Rouda
Meredith Coolidge # ^	Francis Leith ^	Bridget Runser
Benjamin Cope #	Hannah Look	Jackson Ruprecht ^
Mary Coyne # ^	Lauren Lucas ^	John Saint-Amour
Matthew Crowley % ^	Alexander Lyon ^	Cote Sawyer
Madeline Damboise	Andrew MacDonald ^	John Sevee ^
Kiley Davan %	Matthew Madrid ^	Darren Shi ^
Marcel DeSmith	Samantha Mangino # ^	Lane Simsarian % ^
Shannon Fallon # ^	Natalya McDonnell	Natalie Smith
Brandon Felker	Rachel McGonigle	Nicholas Snow %
Graeme Ferguson %	Nolan McKeon	Taylor Soule
Garrett Flanagan #	Zachary Messina	Jacob Sperber ^
William Garrett %	Madelain Mitchell #	Samuel Steinbock #
David Gerken	Caleb Moore	Caitlin Teare
Samuel Gerken	Samuel Morris	Emma Torres % ^
Grant Gilman	Daniel Morse	Brian Travers
Jordan Glassock % ^	Sarah Myers #	Matthew Truesdale %
Meaghan Gorman # ^	Paris Nalevansky	Dylan Tureff %
Ian Guiney	Andrew Nickerson ^	Benjamin Vigue
Olivia Guzman ^	Henry Oliva %	Molly Walsh
Tyler Hall	Joseph Oliva #	Benjamin Waterman # ^
Isabelle Hattan # ^	Eliza Oliver # ^	Madeline Whittemore % ^
Christopher Higgins	Michaela Olsen %	Alejandro Zarco
	Deja Overton	

2015-2016 PROFESSIONAL STAFF YARMOUTH SCHOOL DEPARTMENT

HIGH SCHOOL	POSITION	EXP	DEG.	EDUCATION
Alice Barr	Technology Coord.	32	M	Lesley College; Wheelock College
Richard Biskup	Science	34	B	Univ. of Maine Orono & Portland
Jorge Roberto Borda	Mathematics	23	M+15	USM, Lesley
Jacqueline Brookes	Social Studies	3	B+45	University of Rhode Island
Marc Brown	Special Education	15	M	Hamilton College, Univ. Virginia
Derek Burow	Special Education	11	M	California State University; USM
Megan Casey	Foreign Language	8	M	Colby Collge, Univ. of Maryland
Emily Davison	Foreign Language	14	B+75	USM; UNE
Elizabeth Doane	Guidance	30	M	UMPI; USM
Stacia Drew	Foreign Language	19	M+15	Drew University; USM
Richard Dustin	Music	25	M	Univ of Michigan; UMO
Jennifer Erickson	Special Education	20	M+30	UMF; USM
Claire Evrard	Mathematics	37	M+15	UMO; USM
Jill Frame	Substance Abuse Counselor	17	M	Univ. of New Hampshire
Alan Hall	Social Studies	44	M+30	Harvard Univ.; Univ. of Maine
Marc Halsted	Social Studies	16	B	Rivier, Northern Arizona Univ., Univ. of Maine
Suzanne Hamilton	Librarian	31	M	Columbia Univ.; Bowdoin
Mary Highland	Foreign Language	10	B+15	Northwestern Univ.
Christopher Hill	Science	12	M+15	Tufts; Franklin & Marshall
Emily Jones	Special Education	9	M+15	Williams College, Harvard
Sarah Hirschfield	Science	1	B	Bowdoin College
Holly Houston	Art	22	M	Bowdoin College; USM
Julie Hutchinson	Mathematics	28	B+15	UMO
Deborah Johansen	English	40	M+30	USM
Victoria Kahan	Spanish	10	M+30	Boston University, U of Mass-Amherst
Brian Kim	English	1	B	Bowdoin College
Lorrie King	9-12 Literacy Specialist	37	M+45	Brooklyn College; The New School, NY
Eric Klein	Principal	18	M+30	Hamilton College, Univ. Rochester, St. Joseph's
Paul Lamson-LaPlume	Mathematics	10	M+30	Worcester Polytechnic Institute;, Boston Universitiy
Amanda Lewis	English	12	M+15	Ithaca College; USM
Mark Marstaller	Mathematics	18	B+15	UMO; USM
S.Thomas McDowell	Special Education	24	M+30	Southern Conn. College; Univ. Conn; Fordham Univ.
Brenda Michaelson	Guidance	34	M	UMO, USM
Marguerite Moran	School Nurse	35	B	Med. Ctr of Western MA;
Mary Beth Nealt	Special Education	12	B+15	UMO
Melissa Noack	Art	19	M+15	UNE; USM
Marita O'Neill	English	21	M+45	Moravian College, Harvard University
David Pearl	Social Studies	21	M	Georgetown; USM
Pamela Pinkoski	Science	31	B+15	Cornell Univ.; SUNY-Buffalo
Thomas Pitman	Technology/STEM	9	B+15	Worcester Indus. Tech; UMass Lowell
Elizabeth Puelle	Theater	23	B+15	UMO; SUM
Susan Robbins	Athletic Director	19	M	Springfield College
Caitlin Ruthman	Social Studies	16	M	USM; Haverford College; Institu für Europäische Studien
Amy Sanders	Social Studies	14	M+30	Bucknell Univ.; Univ. Virginia
Todd Shaw	Mathematics	19	B+15	Bowdoin
Donald Simms	PE	33	M	UMO, USM
J. Adam Smith	Health Science	30	B+15	UMO, USM
Robert A. Strong, Sr.	Interim Assistant Principal	40	M	
Sandra Thomas	Health Science	18	B+15	UMO
Anne Tommaso	English	13	M+15	Bates College, Middlebury College
Shenaugh Tripp	Social Worker	17	M	Albright College, Bryn Mawr College
Priscilla Vandermost	Speech	29	M+45	UMO; Boston College
Karin Walsh	English	22	M	UNH, Boston University
Michael Weiss	Science	18	M+30	US Naval Academy; Troy State Univ; USM
Catherine Wooten	Science	9	M	Cornell Univ.; , Teachers College (Columbia Univ.)

2015-2016 PROFESSIONAL STAFF YARMOUTH SCHOOL DEPARTMENT

MIDDLE SCHOOL	POSITION	DEG.	EDUCATION
Joan Adler	Assistant Principal	31M	Syracuse Univ; Temple Univ.
Charlotte Agell	G/T	24M+15	Bowdoin; USM; Harvard
Michael Arsenaault	Technology Coordinator	24M+30	Boston Univ.; Lesley Univ.
Ragan Bartlett	Grade 6	17M	UVM; USM
Mirella Boggio-Roberts	Modern Language	12B	San Martin de Porres University
Bruce Brann	Principal	37M+30	UMPI; USM; UMO
Bradley Ciechowski	Music	33M	UNH, UMO, USM
Kelly Conley	Grade 5	22B	USM
Roderick Corey	Grade 8	18M+45	Colby College; Lesley College
Morgan Cuthbert	Grade 7	15M+30	Hobart College, USM
Kelley Damboise	Health Science/PE	4B	Univ. of Maine at Farmington
Randy Dehetre	Industrial Technology	37M+45	USM
Barbara Ellis	Grade 6	25B+15	USM
Elaine Fletcher	Art	29B+15	UMO; USM
Elizabeth Greely	Grade 4	26M+15	UMO; USM
Robert Gross	Gifted & Talented (Math)	9B+30	Dartmouth College
Kimberly Grover	Music	23B+75	UMO
Michael Hagerty	Grade 7	22M+15	Saint Anselm; USM
Jason Harrington	Grade 6	5M+15	MA College of Art, USM
Meghan Haugevik	Grade 6	5M	Boston University; Emmanuel College
Claudine Hladky	Foreign Language	41M+30	Universite de Basse Normandie, Univ. Wisconsin, Madison
Karen Jagolinzer	Grade 5	21M+30	Colby College, USM, UNE, Salem State
Nancy Jones	Speech	28M+30	Univ. of ME Farmington, University of NH
Jenny Jorgensen	5-8 Math Teacher Leader	32M+45	USM, Michigan State Univ.
Molly Kilpatrick	Language Arts Teacher	9M+15	UMF, Lesley University
Sherry LaPointe	Occupational Therapy	32B+30	UNH
Jennifer Laberge	Special Education	8M+30	Univ. of VT, USM, UNE
Julie Logan	Grade 6	19M+30	USM
Brad Martin	Grade 8	4B	UMO
Kayla McGee	Health Science	0B	Univ. of Maine at Farmington
Janice Medenica	Grade 7	11M	UM-Machia; Columbus Univ., Walden Univ.
Laura Mike	Guidance	19M+15	St. Olf; Univ. of MN; USM
Robert Morse	Grade 6	47M+45	Washington St; USM
Marsha Newick	Grade 7	47M+30	UNH; Purdue; Boston Univ.
Susan Parr	Social Worker	19M	Syracuse Univ; Lesley College
Megan Rice	Grade 8	23M+30	Lesley College, Marlboro, USM
Stephanie Robison	Grade 6	18M+30	Univ. of Kansas; Ohio State Univ.
Gina Rollins	Grade 5	13B+15	California State University
William Shardlow	Grade 8	42M+45	UMF; USM
Marti-Jo Shaw	Grade 5	31M+30	UMF; USM
Louise Schutt	Special Education	14M	UMF, USM
Brian Skilling	Health Science	26B+15	UMO
Karyn Smith	Grade 7	32M	UMO
Richard Smith	Grade 5	31B+30	UMO
Merry Stuhr	Librarian	35M+30	Univ. of Northern Iowa; State Univ. of NY
Jessica Townsend	Social Worker	10M	Boston University
Kristina Truesdale	School Nurse	8M	Clark University; USM
Angela Turgeon	Special Education	10M	UMF; USM
Paula Vicenzi	Foreign Language	30M+45	Univ of Mass., USM
Kristina Walsh	Special Education	17B	Univ. of Maine at Farmington
Ira Warshaw	Grade 8	18B+15	Univ. of Michigan; USM
Caroline Wigget	Special Education	11M	St. Michael's College, Simmons College

2015-2016 PROFESSIONAL STAFF YARMOUTH SCHOOL DEPARTMENT

<u>ELEMENTARY</u>	<u>POSITION</u>	<u>DEG.</u>	<u>EDUCATION</u>
Todd Abbott	Grade 3	13	M+45 Dartmouth, Brooklyn College
Elizabeth Clark	Librarian	36	M+30 USM; Univ. of So. FL.
Rachel Clark	K-4 Math Teacher Leader	30	B+60 USM
Nicole Colfer	Grade 3	12	M SUNY, Lesley University
Jennifer DiRusso	Speech	16	M Elmira College, Emerson College
Cassandra Fier	Grade 4	4	B UNE
Stephanie Gautreau	Grade 3	20	M+15 Northern Arizona University; USM
Gabe Gordon	Grade 4	11	M Univ. of Oregon, USM
Chake Higgison	Art Teacher	14	B Bowdoin College
Sarah Johnston	Literacy	8	M+15 Boston College
Suzanne Jones	School Psychology Specialist	42	M+60 Univ. of VT, Boston College
Betsy Lane	Principal	35	M+30 UMF, USM
Rosemary Lenehan	Grade 4	10	M Bates College, Brown University
Melanie Moll	Grade 2	15	B UMO
Karin Ney	Grade 3	11	M+30 Colby College, Lesley College
Sheri Oliva	ELL	24	B+30 University of Wisconsin, USM
Annie-Jo Ouimet	Special Education	33	B +15 Keene State College
Margaret Pachuta	Physical Education	28	B Kent State University
Carlene Page-Redmann	Grade 2	37	M+45 Univ. of North Colorado, USM
Kate Parkin	Grade 4	9	M+15 Dartmouth College, Bank St. College of Ed.
Tim Reidman	OT	12	Ph.D. USM; Rocky Mountain University
Renee Rhoads	Grade 4	20	M+30 Wheelock College, Bank St. College ; Graduate School
Karen Rusinek	Special Education	19	M+30 UMF; Roger Williams College
Haley Saurman	Grade 4	3	B+30 USM
Mary Scamman	School Psychology Specialist	18	Psy.D St. Josephs College; USM
Laura Spellman	Guidance	18	M UMO, USM
Kimberly Spencer	Grade 3	20	B+30 UMF
Elke Tate	Grade 2	22	M+45 Univ of PA; USM
Erica Troy	Music	14	B+45 USM
Jill Webber	K-4 Nurse	7	B+75 Wittenberg University, Mt. St. Mary's
Christina Wentworth	Grade 2	15	M+15 Keene State College, USM
Laura Wetmore	Grade 2	11	B+45 Springfield College, Univ. of CA - Berkley
Catherine Wolinsky	K-4 Tech. Coord	38	M+45 USM; Lesley College; Univ. of Minnesota; Carleton College
Elizabeth Woodcock	Special Education	10	M+15 Boston College, Univ. of Maine

<u>ROWE SCHOOL</u>	<u>POSITION</u>	<u>DEG.</u>	<u>EDUCATION</u>
Darcy Berry	Grade 1	4	B+45 University of Southern Maine
Heather Boutin	Grade 1	8	M UMO, Wheelock College
Karen Bradford	Kindergarten	11	M Colby College, USM
Emily Branigan-Landry	Art	10	B USM
Katie Caron	Kindergarten	8	M USM
Laura Elder	Kindergarten	14	B Iowa State University
Amy Finnen	Kindergarten	16	M+15 UMF, Oregon State University
Brandi Flanagan	Special Education	13	M Bates College, Boston College
Amber Gross	School Counselor	13	M+45 Connecticut College, Southern CT State; USM
Ellen Honan	Principal	36	M+45 UMO; Univ. of Arizona
Lorissa Lemay	Kindergarten	14	B+30 Johnson College
Terry Lincoln	Grade 1	30	M+30 Plymouth State College, Univ. of Colorado
Zachary Lipman	Physical Education	6	M Univ. of Miami, The Citadel
Elizabeth Melevsky	Kindergarten	13	M Univ. of New Hampshire; Lesley Univ.
Susan Miller	Grade 1	40	M+45 Wheelock College; Univ. of Maine
Julianna Saxe	Special Education	13	M American University, Lesley University
Christina Townsend	Music	0	B USM
Sandra Warren	Grade 1	22	M+45 USM; UMO

TOWN OF YARMOUTH, MAINE

Annual Financial Report

June 30, 2015

(The following are excerpts from the Town of Yarmouth's audited financial statements for the year ended June 30, 2015. Our auditor is Runyon, Kersteen Ouellette, 20 Long Creek Drive, South Portland, Maine. The complete report, including the Independent Auditors' Report, may be viewed on our website at www.yarmouth.me.us or obtained by visiting the Town Hall at 200 Main Street or by calling 846-9036.)

Independent Auditor's Report

Town Council
Town of Yarmouth, Maine

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Town of Yarmouth, Maine as of and for the year ended June 30, 2015, and the related notes to the financial statements, which collectively comprise the Town of Yarmouth, Maine's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the Town of Yarmouth, Maine as of June 30, 2015, and the respective changes in financial position, and the budgetary comparison for the General Fund for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, retiree healthcare plan schedule of funding progress, the schedule of Town's proportionate share of the net pension liability, and the schedule of Town contributions, as listed in the table of contents, be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Town of Yarmouth, Maine's basic financial statements. The combining and individual fund financial statements are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The combining and individual fund financial statements are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual fund financial statements are fairly stated in all material respects in relation to the basic financial statements as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated December 18, 2015 on our consideration of the Town of Yarmouth, Maine's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Town of Yarmouth, Maine's internal control over financial reporting and compliance.

A handwritten signature in black ink, reading "Remya Hudson Ouellette". The signature is written in a cursive, flowing style.

December 18, 2015
South Portland, Maine

TOWN OF YARMOUTH, MAINE
Statement of Net Position
June 30, 2015

	Governmental Activities
ASSETS	
Cash and cash equivalents	\$ 6,929,870
Investments	2,424,222
Receivables:	
Accounts, net of allowance of \$81,342	642,806
Taxes receivable - current year	551,446
Taxes receivable - prior years	37,634
Tax liens	83,643
Prepaid expenses	89,296
Inventories	44,941
Capital assets not being depreciated	11,468,960
Capital assets, net of accumulated depreciation	50,331,660
Total assets	72,604,478
DEFERRED OUTFLOWS OF RESOURCES	
Deferred outflows of resources related to pensions	676,109
Total deferred outflows of resources	676,109
LIABILITIES	
Accounts payable and other current liabilities	590,912
Accrued payroll	1,889,228
Accrued interest	79,086
Noncurrent liabilities:	
Due within one year	1,991,942
Due in more than one year	19,882,925
Total liabilities	24,434,093
DEFERRED INFLOWS OF RESOURCES	
Deferred inflows of resources related to pensions	684,546
Total deferred inflows of resources	684,546
NET POSITION	
Net investment in capital assets	42,879,483
Restricted for:	
Permanent funds, nonexpendable	2,356,629
Permanent funds, expendable	185,807
Grants and other purposes	141,838
Unrestricted	2,598,191
Total net position	\$ 48,161,948

See accompanying notes to basic financial statements.

TOWN OF YARMOUTH, MAINE
Statement of Activities
For the year ended June 30, 2015

For the year ended June 30, 2020					Net (expense) revenue and changes in net position	
Functions/programs	Expenses	Program Revenues			Primary Government Governmental activities	
		Charges for services	Operating grants and contributions	Capital grants and contributions		
Primary government:						
Governmental activities:						
General government	\$	2,964,433	103,452	183,981	-	(2,677,000)
Public works		4,021,161	995,070	62,227	1,764,595	(1,199,269)
Public safety		2,708,140	571,758	95,422	45,389	(1,995,571)
Health and welfare		39,721	-	32,319	-	(7,402)
Public services		1,834,687	568,562	11,430	-	(1,254,695)
Education		23,335,381	789,796	5,518,658	-	(17,026,927)
Unclassified		1,120,125	-	56,800	-	(1,063,325)
Capital maintenance expenses		-	-	-	380,827	380,827
Interest on debt		700,948	-	-	-	(700,948)
Total governmental activities		36,724,596	3,028,638	5,960,837	2,190,811	(25,544,310)
Total primary government	\$	36,724,596	3,028,638	5,960,837	2,190,811	(25,544,310)
General revenues:						
Property taxes, levied for general purposes						26,628,538
Motor vehicle excise taxes						1,732,060
Interest and costs on taxes						28,701
Grants and contributions not restricted to specific programs:						
State Revenue Sharing						489,884
Homestead exemption						170,050
Other State aid						77,087
Unrestricted investment earnings						6,501
Miscellaneous revenues						326,050
Total general revenues						29,458,871
Change in net position						3,914,561
Net position - beginning, restated						44,247,387
Net position - ending					\$	48,161,948

See accompanying notes to basic financial statements.

TOWN OF YARMOUTH, MAINE
Balance Sheet
Governmental Funds
June 30, 2015

	General	York Trust Fund	Garage Capital Project Fund	Library Capital Project Fund	Other Governmental Funds	Total Governmental Funds
ASSETS						
Cash and cash equivalents	\$ 6,859,511	-	-	-	70,359	6,929,870
Investments	-	1,881,207	-	-	543,015	2,424,222
Receivables:						
Taxes - current year	551,446	-	-	-	-	551,446
Taxes - prior years	37,634	-	-	-	-	37,634
Tax liens	83,643	-	-	-	-	83,643
Accounts receivable, net of allowance of \$81,342	326,434	-	-	-	25,623	352,057
Due from other governments	154,289	-	-	-	136,460	290,749
Prepaid expenditures	89,296	-	-	-	-	89,296
Inventory	32,898	-	-	-	12,043	44,941
Interfund loans receivable	-	-	1,664	-	413,251	414,915
Total assets	\$ 8,135,151	1,881,207	1,664	-	1,200,751	11,218,773
LIABILITIES						
Accounts payable and payroll withholding	568,261	-	1,664	-	9,770	579,695
Accrued wages - Town	110,105	-	-	-	21,049	131,154
Accrued wages - School	1,758,074	-	-	-	-	1,758,074
Taxes paid in advance	11,217	-	-	-	-	11,217
Interfund loans payable	312,467	-	-	-	102,448	414,915
Total liabilities	2,760,124	-	1,664	-	133,267	2,895,055
DEFERRED INFLOWS OF RESOURCES						
Unavailable revenue - property taxes	307,131	-	-	-	-	307,131
Total deferred inflows of resources	307,131	-	-	-	-	307,131
FUND BALANCES						
Nonspendable:						
Prepaid and inventory	122,194	-	-	-	12,043	134,237
Principal	-	1,842,777	-	-	513,852	2,356,629
Restricted:						
Grants and other purposes	-	-	-	-	129,795	129,795
Permanent funds	-	38,430	-	-	147,377	185,807
Committed:						
Reserves - Town	2,695,460	-	-	-	-	2,695,460
Reserves - School	798,262	-	-	-	-	798,262
Recreation and other programs	-	-	-	-	273,210	273,210
Assigned for Town purposes	189,694	-	-	-	-	189,694
Unassigned:						
Education (teacher summer salaries and benefits)	(1,841,716)	-	-	-	-	(1,841,716)
Education - tax stability reserve	200,333	-	-	-	-	200,333
Town	2,903,669	-	-	-	-	2,903,669
Grants and other purposes	-	-	-	-	(8,793)	(8,793)
Total fund balances	5,067,896	1,881,207	-	-	1,067,484	8,016,587
Total liabilities, deferred inflows of resources, and fund balances	\$ 8,135,151	1,881,207	1,664	-	1,200,751	

Amounts reported for governmental activities in the statement of net position are different because:

Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.	61,800,620
Other long-term assets are not available to pay for current period expenditures and, therefore, are deferred in the funds.	307,131
Long-term liabilities, including bonds payable, are not due and payable in the current period and therefore, are not reported in the funds.	
Bonds payable	(17,094,370)
Premiums on bonds	(117,519)
Capital leases	(1,826,767)
Accrued interest	(79,086)
Landfill liability	(563,929)
Compensated absences	(932,031)
Net pension liability with related deferred outflows and inflows of resources	(805,354)
Other post employment benefits liability	(543,334)

Net position of governmental activities

\$ 48,161,948

TOWN OF YARMOUTH, MAINE
Statement of Revenues, Expenditures and Changes in Fund Balances
Governmental Funds
For the year ended June 30, 2015

	General	York Trust Fund	Garage Capital Project Fund	Library Capital Project Fund	Other Governmental Funds	Total Governmental Funds
Revenues:						
Taxes	\$ 28,329,365	-	-	-	-	28,329,365
Licenses and permits	196,498	-	-	-	-	196,498
Intergovernmental	5,684,712	-	-	-	940,333	6,625,045
Charges for services	1,762,924	-	-	-	1,062,626	2,825,550
Investment earnings	6,501	19,842	-	449	12,778	39,570
Unclassified	637,387	-	-	380,378	105,355	1,123,120
Total revenues	36,617,387	19,842	-	380,827	2,121,092	39,139,148
Expenditures:						
Current:						
General government	2,720,172	-	-	-	26,467	2,746,639
Public works	3,314,887	-	-	-	24,590	3,339,477
Public safety	2,443,412	-	-	-	89,478	2,532,890
Health and welfare	39,721	-	-	-	-	39,721
Public services	1,178,284	-	-	-	595,444	1,773,728
Education (excluding debt service)	21,630,209	-	-	-	1,208,416	22,838,625
Unclassified	1,036,883	50,900	-	-	32,342	1,120,125
Capital outlay	2,541,631	-	112,216	1,712,145	282,769	4,648,761
Debt service	2,379,910	-	-	-	-	2,379,910
Total expenditures	37,285,109	50,900	112,216	1,712,145	2,259,506	41,419,876
Excess (deficiency) of revenues over (under) expenditures	(667,722)	(31,058)	(112,216)	(1,331,318)	(138,414)	(2,280,728)
Other financing sources (uses):						
Capital lease proceeds	1,772,290	-	-	-	-	1,772,290
Transfers from other funds	21,995	-	-	-	170,000	191,995
Transfers to other funds	(170,000)	-	-	-	(21,995)	(191,995)
Total other financing sources (uses)	1,624,285	-	-	-	148,005	1,772,290
Net change in fund balances	956,563	(31,058)	(112,216)	(1,331,318)	9,591	(508,438)
Fund balances, beginning of year	4,111,333	1,912,265	112,216	1,331,318	1,057,893	8,525,025
Fund balances, end of year	\$ 5,067,896	1,881,207	-	-	1,067,484	8,016,587

See accompanying notes to basic financial statements.

TOWN OF YARMOUTH, MAINE
Reconciliation of the Statement of Revenues, Expenditures,
and Changes in Fund Balances of Governmental Funds
to the Statement of Activities
For the year ended June 30, 2015

Net change in fund balances - total governmental funds (from Statement 4)	\$	(508,438)
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Amounts reported for governmental activities in the Statement of Activities (Statement 2) are different because:

Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which capital outlay (\$6,339,855) exceeded depreciation expense (\$2,351,822) and loss on disposal (\$24,597) in the current period.		3,963,436
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Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds. This is the change in unavailable revenue - property taxes.		59,934
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Some expenses reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds. This is the increase in other post employment benefits (\$75,812) and accrued interest (\$14,295) netted with the decrease in accrued compensated absences (\$16,907), net pension liabilities with related deferred inflows and outflows of resources (\$423,893), and landfill liability (\$42,446).		393,139
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Bond and lease proceeds provide current financial resources to governmental funds, but issuing debt increases long-term liabilities in the statement of net position. Repayment of bond and lease principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net position. This is the amount by which principal repayments (\$1,772,675) and the amortization of bond premium (\$6,105) exceeded lease proceeds (\$1,772,290).		6,490
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Change in net position of governmental activities (see Statement 2)	\$	3,914,561
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See accompanying notes to basic financial statements.

TOWN OF YARMOUTH, MAINE
Statement of Revenues, Expenditures and Changes in Fund Balance
Budget and Actual
General Fund
For the year ended June 30, 2015

For the year ended June 30, 2022					Variance with final budget positive (negative)
	Budgeted amounts		Actual		
	Original	Final			
Revenues:					
Taxes	\$	28,410,454	28,410,454	28,329,365	(81,089)
Licenses and permits		151,350	151,350	196,498	45,148
Intergovernmental		3,772,501	3,772,501	3,952,901	180,400
Charges for services		1,023,000	1,023,000	1,298,755	275,755
Investment earnings		3,000	3,000	2,195	(805)
Unclassified		197,400	197,400	328,347	130,947
Total revenues		33,557,705	33,557,705	34,108,061	550,356
Expenditures:					
Current:					
General government		2,445,249	2,469,349	2,457,573	11,776
Public works		3,061,882	3,061,882	2,936,092	125,790
Public safety		2,368,298	2,368,298	2,328,882	39,416
Health and welfare		33,550	33,550	26,921	6,629
Public services		1,267,114	1,243,014	1,151,090	91,924
Education		19,476,563	19,476,563	19,475,735	828
Unclassified		1,394,932	1,394,932	1,036,883	358,049
Debt service		2,388,143	2,388,143	2,379,910	8,233
Total expenditures		32,435,731	32,435,731	31,793,086	642,645
Excess of revenues over expenditures		1,121,974	1,121,974	2,314,975	1,193,001
Other financing sources (uses):					
Use of stabilization reserve - school		358,000	358,000	358,000	-
Transfers to general fund reserves		(1,309,974)	(1,309,974)	(1,697,200)	(387,226)
Transfers to other funds		(170,000)	(170,000)	(170,000)	-
Total other financing sources (uses)		(1,121,974)	(1,121,974)	(1,509,200)	(387,226)
Net change in fund balance - budgetary basis		-	-	805,775	805,775
Reconciliation to GAAP:					
Transfer to reserves from General Fund				1,697,200	
Use of fund balance				(358,000)	
Reserves revenues				907,015	
Reserves expenditures				(1,946,944)	
Transfer in to reserves from other funds				21,995	
Change in teacher summer salaries				(170,478)	
Net change in fund balance - GAAP basis				956,563	
Fund balance, beginning of year				4,111,333	
Fund balance, end of year	\$			5,067,896	

See accompanying notes to basic financial statements.

TOWN OF YARMOUTH, MAINE
Statement of Fiduciary Net Position
Fiduciary Funds
June 30, 2015

	Agency Funds
ASSETS	
Cash and cash equivalents	\$ 187,062
Total assets	187,062
LIABILITIES	
Funds held on behalf of student groups	187,062
Total liabilities	\$ 187,062

See accompanying notes to basic financial statements.

TOWN OF YARMOUTH, MAINE
Notes to Basic Financial Statements

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accounting policies of the Town of Yarmouth, Maine conform to accounting principles generally accepted in the United States of America as applicable to governmental units. The following is a summary of the more significant of such policies.

Reporting Entity

The Town of Yarmouth, Maine was incorporated in 1849 under the laws of the State of Maine. The Town operates under a Council-Manager form of government.

In evaluating how to define the reporting entity, for financial reporting purposes, management has considered all potential component units. The decision to include a potential component unit was made by applying the criteria set forth by accounting principles generally accepted in the United States of America. The criterion used defines the reporting entity as the primary government and those component units for which the primary government is financially accountable. Financial accountability is defined as appointment of a voting majority of the component unit's board, and either a) the ability to impose will by the primary government, or b) the possibility that the component unit will provide a financial benefit to or impose a financial burden on the primary government. Application of this criterion and determination of type of presentation involves considering whether the activity benefits the government and/or its citizens, or whether the activity is conducted within the geographic boundaries of the government and is generally available to its citizens. Based upon the application of these criteria, there are no potential component units that should be included as part of this reporting entity.

Government-wide and Fund Financial Statements

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the nonfiduciary activities of the Town. For the most part, the effect of interfund activity has been removed from these statements. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely, to a significant extent on fees and charges for support.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. The Town has elected not to allocate indirect costs among the programs, functions and segments. Program revenues include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported as general revenues.

Separate financial statements are provided for governmental funds and fiduciary funds, even though the latter are excluded from the government-wide financial statements. Major individual governmental funds are reported as separate columns in the fund financial statements.

Measurement Focus, Basis of Accounting and Basis of Presentation

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, as are the fiduciary fund financial statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied.

TOWN OF YARMOUTH, MAINE
Notes to Basic Financial Statements, continued

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, CONTINUED

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as certain compensated absences and claims and judgments, are recorded only when the payment is due.

Those revenues susceptible to accrual are property taxes, interest, and charges for services. Other receipts and taxes become measurable and available when cash is received by the Town and are recognized as revenue at that time.

Entitlements and shared revenues are recorded at the time of receipt or earlier if the susceptible to accrual criteria are met. Expenditure-driven grants are recognized as revenue when the qualifying expenditures have been incurred and all other grant requirements have been met.

The Town reports the following major governmental funds:

The *General Fund* is the Town's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.

The *York Trust Fund* (a Permanent Fund) accounts for resources left to the Town for various charitable purposes.

The *Garage and Library Capital Project Funds* account for the expansion, improvement, and repair of the public works garage and the Merrill Memorial Library.

Additionally, the Town reports the following fund type:

Fiduciary funds account for assets held by the Town in a trustee capacity or as an agent on behalf of others. The Town's fiduciary funds include the following fund types:

Agency funds are custodial in nature and do not present results of operations or have a measurement focus. Agency funds are accounted for using the accrual basis of accounting. The funds are used to account for assets that the Town holds for others in an agency capacity.

As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements.

Amounts reported as program revenues include 1) charges to customers or applicants for goods, services, or privileges provided, 2) operating grants and contributions, and 3) capital grants and contributions, including special assessments. Internally dedicated resources are reported as general revenues rather than as program revenues. Likewise, general revenues include all taxes.

TOWN OF YARMOUTH, MAINE
Notes to Basic Financial Statements, continued

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, CONTINUED

Cash, Cash Equivalents, and Investments - Cash and cash equivalents consist of highly liquid investments with original maturities of three months or less. Investments are stated at fair value.

Inventory - Inventory consists of food, supplies and fuel and is valued at the lower of cost (first-in, first-out basis) or market. Inventories of the school nutrition program include the value of the USDA commodities donated to the program.

Encumbrances - Encumbrance accounting, under which purchase orders, contracts and other commitments for the expenditures of funds are recorded in order to reserve that portion of the applicable appropriations, is employed in the governmental funds. Encumbrances do not constitute expenditures or liabilities. At year-end, encumbrances, if any, are recorded as assigned fund balance.

Capital Assets - Capital assets, which include property, plant, equipment, and infrastructure assets (e.g., roads, bridges, sidewalks, and similar items), are reported in the applicable governmental columns in the government-wide financial statements. Capital assets are defined by the Town as assets with an initial, individual cost of more than \$10,000 and an estimated useful life in excess of one year. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair market value at the date of donation. The costs of normal repairs and maintenance that do not add to the value of the asset or materially extend assets lives are not capitalized. Major outlays for capital assets and improvements are capitalized as projects are constructed. Property, plant, and equipment of the primary government is depreciated using the straight-line method over the assets' estimated useful lives ranging from 3 to 60 years.

Deferred Outflows and Inflows of Resources - In addition to assets, the statement of net position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense) until that time. The deferred outflows relate to the net pension liability, which include the Town's contributions subsequent to the measurement date, which are recognized as a reduction of the net pension liability in the subsequent year. They also include changes in assumptions, and changes in proportion and differences between Town contributions and proportionate share of contributions and differences between expected and actual experience, which are deferred and amortized over the average expected remaining service lives of active and inactive members in the plan.

In addition to liabilities, the statement of net position and balance sheet will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The governmental funds have one type of item that qualifies for reporting in this category, unavailable revenue from property taxes. These amounts are deferred and recognized as an inflow of resources in the period that the amounts become available. The governmental activities have deferred inflows that relate to the net pension liability, which include the differences between expected and actual experience and changes in proportion and differences between Town contributions and proportionate share of contributions, which are deferred and amortized over the average expected remaining service lives of active and inactive members in the plan. They also include the net difference between projected and actual earnings on pension plan investments, which is deferred and amortized over a five-year period.

TOWN OF YARMOUTH, MAINE
Notes to Basic Financial Statements, continued

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, CONTINUED

Vacation and Sick Leave - Under terms of personnel policies and union contracts, vacation and sick leave are granted in varying amounts according to length of service. Accumulated vacation and sick time have been recorded as a liability in the government-wide financial statements. Sick time is not paid unless an employee is ill, or retires in good standing. A liability for these amounts is reported in governmental funds only if they have matured, for example, as a result of employee resignations or retirements.

Long-term Obligations - In the government-wide financial statements, long-term debt and other long-term obligations are reported as liabilities in the governmental activities. Bond premiums and discounts, if material to the basic financial statements, are deferred and amortized over the life of the bonds using the straight-line method. Bonds payable are reported net of the applicable bond premium or discount.

In the fund financial statements, governmental fund types recognize bond premiums and discounts during the current period. The face amount of debt is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses.

Pensions - For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the Maine Public Employees Retirement System Consolidated Plan for Participating Local Districts (PLD Plan) and the Maine Public Employees Retirement System State Employee and Teacher Plan (SET Plan) and additions to/deductions from the Plan's fiduciary net position have been determined on the same basis as they are reported by the Plan. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

Interfund Transactions - Quasi-external transactions are accounted for as revenues, expenditures or expenses. Transactions that constitute reimbursements to a fund for expenditures/expenses initially made from it that are properly chargeable to another fund are recorded as expenditures/expenses in the reimbursing fund and as reductions of expenditures/expenses in the fund that is reimbursed. All other interfund transactions are reported as transfers.

Use of Estimates - Preparation of the Town's financial statements requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent items at the date of the financial statements and the reported amounts of revenues and expenses/expenditures during the reporting period. Actual results could differ from those estimates.

Comparative Data/Reclassifications - Comparative data for the prior year has been presented only for certain funds in the fund financial statements in order to provide an understanding of the changes in the financial position and operations of these funds. Also, certain amounts presented in the prior year data have been reclassified in order to be consistent with the current year's presentation.

Fund Balance - Governmental Fund fund balance is reported in five classifications that comprise a hierarchy based primarily on the extent to which the Town is bound to honor constraints on the specific purposes for which those funds can be spent.

TOWN OF YARMOUTH, MAINE
Notes to Basic Financial Statements, continued

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, CONTINUED

The five classifications of fund balance for the Governmental Funds are as follows:

- *Nonspendable* – resources which cannot be spent because they are either a) not in spendable form or; b) legally or contractually required to be maintained intact.
- *Restricted* – resources with constraints placed on the use of resources which are either a) externally imposed by creditors (such as through debt covenants), grantors, contributors or laws or regulations of other governments or; b) imposed by law through constitutional provisions or enabling legislation.
- *Committed* – resources which are subject to limitations the government imposes on itself at its highest level of decision making authority, and that remain binding unless removed in the same manner.
- *Assigned* – resources that are constrained by the government's intent to be used for specific purposes, but are neither restricted nor committed.
- *Unassigned* – resources which have not been assigned to other funds and that has not been restricted, committed, or assigned to specific purposes within the General Fund. The General Fund should be the only fund that reports a positive unassigned fund balance amount.

Generally, all unexpended budgetary accounts lapse at the close of the fiscal year except some on-going projects which may be assigned for subsequent year expenditure and capital reserve accounts which are carried forward to the next fiscal year. The Town's fund balance policy establishes a fund balance target for unassigned fund balance of 8.3% of the annual budget, including education, contributions to capital reserves and debt service.

The voters at the Town Meeting have the responsibility for committing fund balance amounts and likewise would be required to modify or rescind those commitments. The Town has established certain designated accounts, which are carried forward each year and have been classified as assigned fund balance. Encumbrance 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 used during the year by the School Department. All encumbrances lapse at year end except those authorized to be carried forward. These amounts are reported as assigned fund balance.

Although there is no formal policy, when both restricted and unrestricted resources are available for use, it is the Town's practice to use restricted resources first, then unrestricted resources as they are needed. When committed, assigned and unassigned resources are available for use, it is the Town's practice to use committed or assigned resources first, and then unassigned resources as they are needed.

STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

A. Budgetary Information

The Town utilizes a formal budgetary accounting system to control revenues and expenditures. These budgets are established by vote of the Town's citizens, after considering the manager's and council's recommendations. The Town Council may appropriate a supplemental amount up to \$100,000. The citizens of the Town must approve supplemental appropriations in excess of \$100,000. The Town Council exercises its legal level of control at the department level. Appropriations lapse at year end unless they are specifically reserved.

Budgets are adopted for the General Fund only and are adopted on a basis consistent with generally accepted accounting principles (GAAP), except for Maine Public Employees Retirement on-behalf payments, encumbrances and teacher summer salaries.

TOWN OF YARMOUTH, MAINE
Notes to Basic Financial Statements, continued

STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY, CONTINUED

Maine Public Employees Retirement contributions are made by the State of Maine on behalf of the Yarmouth School Department. These amounts have not been budgeted in the General Fund and result in a difference in reporting on a budgetary basis of accounting vs. reporting under accounting principles generally accepted in the United States of America of \$1,731,811. These amounts have been included as intergovernmental revenue and education expenditure/expense in the general fund on Statement 4 (GAAP basis) and in the entity-wide Statement of Activities (Statement 2). There is no effect on fund balance or net position at the end of the year.

B. Revised Budget

The budgeted financial statements represented in this report reflect the final budget authorization, including all amendments. The revised budget presented for the General Fund in the Statement of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual (Statement 6) includes various adjustments as follows:

	<u>Revenues</u>	<u>Expenditures</u>	<u>Other financing sources (uses)</u>
2014-2015 budget as originally adopted	\$ 33,915,705	33,915,705	-
Transfers to reserve funds – Town	-	(1,107,852)	(1,107,852)
Transfers to reserve funds – School	-	(202,122)	(202,122)
Transfers to special revenue funds – Town	-	(85,000)	(85,000)
Transfers to special revenue funds – School	-	(85,000)	(85,000)
<u>Utilization of prior year balance - School</u>	<u>(358,000)</u>	<u>-</u>	<u>358,000</u>
<u>Total adjusted budget</u>	<u>\$ 33,557,705</u>	<u>32,435,731</u>	<u>(1,121,974)</u>

C. Excess of Expenditures over Appropriations

For the year ended June 30, 2015, expenditures exceeded appropriations in the following categories:

Administration	\$ 31,389	Interest and fees	3,833
Highways	54,231		

These over-expenditures lapsed to fund balance at year-end.

D. Deficit Fund Balances

At June 30, 2015, the following funds had deficit fund balances:

Local Entitlement	\$ 4,140	ecomaine SNP grant	76
Title IIA Teacher Quality	4,363	Title IV Drug Free	214

These deficits will be covered by anticipated future revenues.

TOWN OF YARMOUTH, MAINE
Notes to Basic Financial Statements, continued

DEPOSITS AND INVESTMENTS

A. Deposits

Custodial Credit Risk-Town Deposits: Custodial credit risk is the risk that in the event of a bank failure, the Town's deposits may not be returned to it. The Town's policy is to invest in only financial institutions that are insured by the F.D.I.C. or additional insurance. Funds will not be deposited or invested in institutions wherein the Town's deposits or investments will exceed 10% of the total reserve fund or capital of such institution. As of June 30, 2015, the Town reported deposits of \$7,116,932 with a bank balance of \$7,316,861. All of the Town's bank balances were covered by the F.D.I.C. or by additional insurance purchased on behalf of the Town by the respective banking institutions. The Town's deposits have been reported as follows:

Reported in governmental funds	\$ 6,929,870
Reported in fiduciary funds	187,062
Total deposits	\$ 7,116,932

B. Investments

At June 30, 2015, the Town had the following investments and maturities:

	Fair Value	Less than 1 year	1-5 years	More than 5 years
Equities/stock	\$ 876,376		N/A	
Certificates of deposit	425,604	140,362	263,804	21,438
Money market funds	10,868		N/A	
Mutual funds	200,547		N/A	
Exchange traded funds	910,827		N/A	
Total investments	\$ 2,424,222	140,362	263,804	21,438

Investments have been reported as follows:

Reported in governmental funds	\$ 2,424,222
--------------------------------	--------------

Interest Rate Risk: It is the Town's policy that unless matched to a specific cash flow, the Town will not directly invest in securities maturing more than one year from the date of purchase.

Credit Risk: Maine statutes authorize the Town to invest in obligations of the U.S. Treasury and U.S. agencies, repurchase agreements and certain corporate stocks and bonds. In accordance with its investment policy, the Town minimizes credit risk by limiting the types of investments to be purchased and diversifying the investment portfolio so that the impact of potential losses will be minimized.

Concentration of Credit Risk: It is the Town's policy that with the exception of U.S. Treasury and agency securities, no more than 60% of the Town's total investment portfolio will be invested in a single security type.

TOWN OF YARMOUTH, MAINE
Notes to Basic Financial Statements, continued

DEPOSITS AND INVESTMENTS, CONTINUED

Custodial Credit Risk - Town's investments: For investments, custodial credit risk is the risk that, in the event of failure of the counterparty, the Town will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. All of the Town's money market and certificates of deposit of \$436,472 were covered by the F.D.I.C.

PROPERTY TAX

Property taxes for the current year were committed on August 25, 2014 on the assessed value listed as of the prior April 1 for all real and personal property located in the Town. Interest was charged at 7.0% on all taxes unpaid as of November 12, 2014 and May 6, 2015. Assessed values are periodically established by the Town's Assessor at 100% of assumed market value.

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 \$358,049 for the year ended June 30, 2015.

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 taxes levied during the year ended were recorded as receivables at the time the levy was made. The receivables collected during the year ended and in the first sixty days following the end of the fiscal year have been recorded as revenues. The remaining receivables have been recorded as deferred inflows of resources.

The following summarizes the periods ended June 30, 2015 and 2014 levies:

	<u>2015</u>	<u>2014</u>
Assessed valuation:		
Land and buildings	\$ 1,188,021,300	1,175,559,700
Personal property	45,731,200	37,609,400
Total assessed valuation	1,233,752,500	1,213,169,100
Assessed valuation	1,233,752,500	1,213,169,100
Tax rate (per \$1,000)	21.60	22.00
Commitment	26,649,054	26,689,720
Supplemental taxes assessed	243,130	-
Total tax levy	26,892,184	26,689,720
Less:		
Collections, abatements and other adjustments	(26,340,738)	(26,194,646)
Current year receivables at June 30	\$ 551,446	495,074
Collection rate	97.95%	98.15%

TOWN OF YARMOUTH, MAINE
Notes to Basic Financial Statements, continued

CAPITAL ASSETS

Capital asset activity for the year ended June 30, 2015 was as follows:

	Balance June 30, <u>2014</u>	<u>Increases</u>	<u>Decreases</u>	Balance June 30, <u>2015</u>
Governmental activities:				
Capital assets, not being depreciated:				
Books and collections	\$ 870,302	-	-	870,302
Land	8,904,090	-	-	8,904,090
Construction in progress	3,274,970	3,806,779	5,387,181	1,694,568
Total capital assets, not being depreciated	13,049,362	3,806,779	5,387,181	11,468,960
Capital assets, being depreciated:				
Land improvements	4,709,897	33,838	3,998	4,739,737
Buildings and building improvements	40,477,144	5,163,442	31,209	45,609,377
Furniture and equipment	3,026,173	399,359	97,835	3,327,697
Vehicles	5,396,970	312,525	454,839	5,254,656
Infrastructure	23,866,058	2,011,093	-	25,877,151
Total capital assets being depreciated	77,476,242	7,920,257	587,881	84,808,618
Less accumulated depreciation for:				
Land improvements	2,339,370	267,483	3,998	2,602,855
Buildings and building improvements	15,202,658	875,993	15,336	16,063,315
Furniture and equipment	1,954,935	235,379	97,836	2,092,478
Vehicles	3,614,305	360,695	446,114	3,528,886
Infrastructure	9,577,152	612,272	-	10,189,424
Total accumulated depreciation	32,688,420	2,351,822	563,284	34,476,958
Total capital assets being depreciated, net	44,787,822	5,568,435	24,597	50,331,660
Governmental activities capital assets, net	\$ 57,837,184	9,375,214	5,411,778	61,800,620

Depreciation expense was charged to functions/programs of the primary government as follows:

Governmental activities:	
General government	\$ 336,905
Public safety	228,636
Public works, including depreciation of general infrastructure assets	961,761
Public services	60,959
Education	763,561
Total depreciation expense – governmental activities	\$ 2,351,822

TOWN OF YARMOUTH, MAINE
Notes to Basic Financial Statements, continued

INTERFUND BALANCES/TRANSFERS

Individual interfund receivables and payables and transfers at June 30, 2015 were as follows:

	<u>Interfund receivables</u>	<u>Interfund payables</u>	<u>Interfund transfers</u>
General Fund	\$ -	312,467	(148,005)
Garage Capital Project Fund	1,664	-	-
Other Governmental Funds:			
School Nutrition Program	88,343	-	85,000
Other Federal, State and Local Grants	-	7,199	(21,995)
Recreation Programs	166,725	-	85,000
Community Garden	13,913	-	-
Trust Funds	144,270	95,249	-
Total Other Governmental Funds	413,251	102,448	148,005
Totals	\$ 414,915	414,915	-

These transfers were budgeted transfers to fund certain activities.

CHANGES IN LONG-TERM LIABILITIES

Long-term liability activity for the year ended June 30, 2015 was as follows:

	<u>Beginning balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending balance</u>	<u>Due within one year</u>
Governmental activities:					
General obligation bonds	\$ 18,781,522	-	1,687,152	17,094,370	1,777,152
Premium on bonds	123,624	-	6,105	117,519	6,105
Total bonds payable	18,905,146	-	1,693,257	17,211,889	1,783,257
Capital leases	140,000	1,772,290	85,523	1,826,767	208,685
Accrued compensated absences	948,938	-	16,907	932,031	-
Other postemployment benefits	467,522	93,561	17,749	543,334	-
Net pension liability	1,676,676	-	879,759	796,917	-
Landfill post closure care costs	606,375	-	42,446	563,929	-
Governmental activity					
long-term liabilities	\$ 22,744,657	1,865,851	2,735,641	21,874,867	1,991,942

TOWN OF YARMOUTH, MAINE
Notes to Basic Financial Statements, continued

BONDS PAYABLE

Bonds payable at June 30, 2015 is comprised of the following:

	<u>Date of issue</u>	<u>Original amount issued</u>	<u>Date of maturity</u>	<u>Interest rate</u>	<u>Balance June 30, 2015</u>
General obligation bonds:					
2008 Road bonds	5/15/08	\$ 2,400,000	11/01/2019	2.3-5.5%	1,300,000
2009 CWSRLF	1/04/09	1,532,282	4/1/2024	3.0%	1,009,370
2009 General obligation	11/01/09	817,718	11/1/2019	2.0-5.5%	440,000
2011 Refunding bonds	6/1/11	13,155,000	11/15/2021	3.0-5.0%	8,465,000
2013 Series A GOB	10/1/13	5,493,000	11/15/2033	2.0-4.0%	5,493,000
2013 Series B GOB	10/1/13	387,000	11/15/2018	3.0%	387,000
Total					\$ 17,094,370

The annual requirements to amortize all outstanding bonds at June 30, 2015 are as follows. Such amounts exclude overlapping debt requirements, but include school debt requirements to be reimbursed by the State of Maine.

<u>Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2016	\$ 1,777,152	601,809	2,378,961
2017	1,877,152	527,735	2,404,887
2018	1,857,152	457,548	2,314,700
2019	2,342,152	384,763	2,726,915
2020	1,882,152	308,379	2,190,531
2021 – 2025	4,513,610	789,833	5,303,443
2026 – 2030	1,460,000	425,406	1,885,406
2031 – 2034	1,385,000	111,900	1,496,900
Totals	\$ 17,094,370	3,607,373	20,701,743

The State of Maine currently reimburses the Town for a portion of financing costs of school building and bus purchases. Continuation of such reimbursements is dependent upon continued appropriations by the state legislature.

STATUTORY DEBT LIMIT

In accordance with Maine law, no municipality shall incur debt for specified purposes in excess of certain percentages of state valuation of such municipality. At June 30, 2015, the Town was in compliance with these limitations.

TOWN OF YARMOUTH, MAINE
Notes to Basic Financial Statements, continued

CAPITAL LEASES

The Town has entered into lease agreements as lessee for financing the purchases of an ambulance, a boat, two buses, musical instruments, and energy upgrades. These lease agreements qualify as capital leases for accounting purposes and, therefore, have been recorded at the present value of future minimum lease payments as of the inception date.

The following is a schedule of the future minimum lease payments under the capital leases, and the present value of the net minimum lease payments at June 30, 2015:

2016	\$ 254,817
2017	254,817
2018	254,817
2019	217,883
2020	167,240
2021-2025	746,154
<u>2026-2030</u>	<u>212,639</u>
Total minimum lease payments	2,108,367
Less amounts representing interest	(281,600)
Present value of future minimum	
<u>lease payments</u>	<u>\$ 1,826,767</u>

In July 2015, the School Department paid in full the outstanding balance for one of its bus leases, for a total payment of principal and interest of \$84,433.

LANDFILL LIABILITY

Under State law, Maine communities had until December 31, 1994 to close existing landfills under a DEP approved plan. The Town currently has one landfill. The \$563,929 reported as landfill closure and post closure care liability at June 30, 2015 represents the estimated cost of closing the Town's landfill, and the monitoring tests at the site for thirty years after closure. The liability has been recognized in the government-wide financial statements only. The actual cost may be higher or lower due to inflation, changes in technology, engineering estimates, or changes in laws and regulations. The Town estimates that 93% of the capacity of the landfill has been used to date and that the remaining life of the landfill is four to five years.

OVERLAPPING DEBT

The Town is subject to an annual assessment of its proportional share of Cumberland County expenses, including debt repayment, as determined by the percentage of the Town's state valuation to the County's state valuation. At June 30, 2015, the Town's share is \$1,356,566 (3.65%) of Cumberland County's outstanding debt of \$37,125,000.

TOWN OF YARMOUTH, MAINE
Notes to Basic Financial Statements, continued

CONDUIT DEBT OBLIGATIONS

From time to time, the Town has issued revenue bonds to provide financial assistance to North Yarmouth Academy for capital improvements and to restructure existing debt. Upon repayment of the bonds, ownership of the acquired assets transfers to the Academy. Neither the Town, the State, nor any political subdivision thereof is obligated in any manner for the repayment of the bonds. Accordingly, the bonds are not reported as liabilities in the accompanying financial statements.

As of June 30, 2015, the principal amount of the revenue bonds payable was \$1,446,109.

JOINTLY GOVERNED ORGANIZATION

The Town of Yarmouth participates in a jointly governed organization, which is not part of the Town's reporting entity.

ecomaine - ecomaine is a solid waste management corporation servicing 40 municipalities in Cumberland, Oxford, and York counties in Maine. Owned and controlled by 21 member communities, ecomaine creates electricity through its processing of waste and operates an extensive recycling program. The Town is a member community in ecomaine. Interlocal (waste handling) agreements between ecomaine and participating communities obligate the members to deliver certain solid waste produced within the community to ecomaine for processing and to make service payments and pay tipping fees for such processing. The Town has no explicit, measurable equity interest and therefore; has not reported an asset in these financial statements in connection with its participation in ecomaine. Selected balance sheet information for ecomaine for the year ended June 30, 2015 includes total assets of \$63,710,335 total liabilities of \$19,069,573 and unrestricted net position of \$13,562,006. The liabilities include an accrual for landfill closure and postclosure care amounting to \$16,451,511.

ecomaine has a plan to fund this liability in the form of a cash reserve over the period of years between 2011 and a projected closing date. The separate audited financial statements of ecomaine may be obtained at their administrative office: ecomaine, 64 Blueberry Rd., Portland, Maine 04102.

BUDGETARY VS GAAP BASIS OF ACCOUNTING

The Town currently budgets for all summer salaries and benefits on the cash basis. Since teachers and certain other positions have provided all of the required services under their contracts at June 30, 2015, accounting principles generally accepted in the United States of America require that the cost associated with those services be recorded during that period. In order to be in conformance with generally accepted accounting principles (GAAP), the accompanying statements have been adjusted to reflect these liabilities. If these liabilities had not been recorded, unassigned fund balance would be as follows:

School Department unassigned fund balance per Schedule 1 (GAAP basis)	\$ (1,841,716)
Items not included on a budgetary basis:	
<u>Accrued wages and benefits</u>	<u>1,695,679</u>
<u>Unassigned fund balance at June 30, 2015, budgetary accounting basis</u>	<u>\$ (146,037)</u>

As required by generally accepted accounting principles (GAAP), the Town has recorded a revenue and expenditure/expense for Maine Public Employees Retirement contributions made by the State of Maine on behalf of the School District.

TOWN OF YARMOUTH, MAINE
Notes to Basic Financial Statements, continued

BUDGETARY VS GAAP BASIS OF ACCOUNTING, CONTINUED

These amounts have not been budgeted in the General Fund and result in a difference in reporting on a budgetary basis of accounting vs. reporting under generally accepted accounting principles of \$1,731,811. These amounts have been included as an intergovernmental revenue and an education expenditure in the General Fund on Statement 4 (GAAP basis) and an educational expense on the Statement of Activities. There is no effect on fund balance or net position at the end of the year.

FUND BALANCES

The General Fund unassigned fund balance total of \$1,262,286 represents fund balance that has not been assigned to other funds and that has not been restricted, committed or assigned to specific purposes within the General Fund. Of the General Fund unassigned fund balance, the amounts available for future use by the Town and School Department are \$2,903,669 and (\$1,641,383), respectively.

As of June 30, 2015, other fund balance components consisted of the following:

	<u>Nonspendable</u>	<u>Restricted</u>	<u>Committed</u>	<u>Assigned</u>
General Fund:				
Inventory and prepaids	\$ 122,194	-	-	-
Reserves	-	-	3,493,722	-
Carryforward accounts	-	-	-	189,694
York Trust	1,842,777	38,430	-	-
Other Governmental Funds:				
Inventory and prepaids	12,043	-	-	-
Grants	-	129,795	-	-
Other programs	-	-	273,210	-
Trusts	513,852	147,377	-	-
Totals	\$ 2,490,866	315,602	3,766,932	189,694

TOWN OF YARMOUTH, MAINE
Notes to Basic Financial Statements, continued

FUND BALANCES, CONTINUED

At June 30, 2015 and 2014, portions of the General Fund fund balance were assigned to future periods as follows:

	<u>2015</u>	<u>2014</u>
Beth Condon Memorial Garden	\$ 3,137	637
Bike and pedestrian	1,600	1,600
Energy Savers Committee	6,831	9,493
Dog control	5,651	4,364
Fire training facility	330	1,425
Herbie Tree Memorial	2,299	2,109
Hillside sidewalk	-	16,000
Jayne Giese Special Program Fund	10,684	7,484
Memorial bandstand	981	981
Natural gas extension	34,599	-
Recycling committee	276	276
Regionalism	2,500	2,500
RR music festival	500	-
Safety committee	9,285	2,144
Sam Lacroix Scholarship	702	306
Sanders-Winslow Field	4,747	4,747
Shellfish conservation	16,221	12,600
Subdivision inspection	10,720	4,112
Town property energy projects	9,118	3,390
Woodchips	7,598	5,394
Yarmouth Gateway	3,559	3,559
Way finding signs	-	201
Westside Trail	2,188	4,913
Yarmouth PD dog fund	9,700	-
Yarmouth tree program	46,468	45,002
Total assigned fund balance	\$ 189,694	133,237

TOWN OF YARMOUTH, MAINE
Notes to Basic Financial Statements, continued

FUND BALANCES, CONTINUED

Additionally, at June 30, 2015 and 2014, portions of the General Fund fund balances have been committed for capital reserves as follows:

	<u>2015</u>	<u>2014</u>
Town:		
Cousins Island dock maintenance	\$ 227,676	206,302
Dam maintenance	3,506	5,852
Debt service reserve	3,644	3,640
Dewan lease reserve	50,493	52,513
Dredging	107,496	93,052
Economic development	63,918	68,632
Fire equipment	253,530	133,334
Harbor and waterfront	35,524	26,435
Hillside	112,794	13,210
Historic building preservation	24,469	19,442
Housing support	66,194	51,393
Library maintenance	2,817	25,820
Municipal building maintenance	49,613	61,094
Police equipment	88	6,628
Property acquisition	26,325	8,406
Parks and playgrounds	165,428	131,719
Public works equipment	397,105	441,225
Public works future projects	145,237	93,388
Road improvement	320,071	196,410
Sewers	368,024	190,627
Septic system subsidy	26,090	26,061
Solid waste	111,055	144,310
Tax revaluation	21,162	30,315
Technology reserve	109,736	99,561
Unemployment compensation	3,465	(528)
Total Town	2,695,460	2,128,841
School:		
School equipment	3,716	3,712
School maintenance	364,359	389,136
School retirement	129,762	130,252
Special education reserve	143,241	183,080
Turf field	156,871	129,582
Text book reserve	313	6,643
Total School	798,262	842,405
Total committed fund balance	\$ 3,493,722	2,791,246

Additionally, the School Department had a tax stability reserve that was classified as unassigned. The amount at June 30, 2015 and 2014 was \$200,333 and \$358,000, respectively.

TOWN OF YARMOUTH, MAINE
Notes to Basic Financial Statements, continued

NET POSITION

Net Position - Net position represents the difference between assets and liabilities. Net investment in capital assets consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of bonds and capital leases payable and adding back any unspent proceeds. Net position is reported as restricted when there are limitations imposed on their use either through the enabling legislations adopted by the Town or through external restrictions imposed by creditors, grantors or laws or regulations of other governments. The Town's net investment in capital assets was calculated as follows at June 30, 2015:

Capital assets	\$ 96,277,578
Accumulated depreciation	(34,476,958)
Bonds payable	(17,094,370)
Capital leases	(1,826,767)
<u>Net investment in capital assets</u>	<u>\$ 42,879,483</u>

MAINE PUBLIC EMPLOYEES RETIREMENT SYSTEM

General Information about the Pension Plan

Plan Description - Employees of the Town and certain School Department employees are provided with pensions through the Maine Public Employees Retirement System Consolidated Plan for Local Participating Districts (PLD Plan) and teaching-certified employees of the Town are provided with pensions through the Maine Public Employees Retirement System State Employee and Teacher Plan (SET Plan), cost-sharing multiple-employer defined benefit pension plans, administered by the Maine Public Employees Retirement System (MPERS). Benefit terms are established in Maine statute. MPERS issues a publicly available financial report that can be obtained at www.mainebers.org.

Benefits Provided - The PLD and SET Plans provide defined retirement benefits based on members' average final compensation and service credit earned as of retirement. Vesting (i.e., eligibility for benefits upon reaching qualification) occurs upon the earning of five years of service credit. In some cases, vesting occurs on the earning of one year of service credit immediately preceding retirement at or after normal retirement age. For PLD members, normal retirement age is 60 (65 for new members to the PLD Plan on or after July 1, 2014). For SET Plan members, normal retirement age is 60, 62, or 65. The normal retirement age is determined by whether a member had met certain creditable service requirements on specific dates, as established by statute. The monthly benefit of members who retire before normal retirement age by virtue of having at least 25 years of service credit is reduced by a statutorily prescribed factor for each year of age that a member is below her/his normal retirement age at retirement. MPERS also provides disability and death benefits, which are established by contract under applicable statutory provisions (PLD Plan) or by statute (SET Plan).

Contributions - Employee contribution rates are defined by law or Board rule and depend on the terms of the plan under which an employee is covered. Employer contributions are determined by actuarial valuations. The contractually required contribution rates are actuarially determined as an amount that, when combined with employee contributions, is expected to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability.

TOWN OF YARMOUTH, MAINE
Notes to Basic Financial Statements, continued

MAINE PUBLIC EMPLOYEES RETIREMENT SYSTEM, CONTINUED

PLD Plan - Employees are required to contribute 7.5% of their annual pay. The Town's contractually required contribution rates for the year ended June 30, 2015 were 7.8% to 13.4% of annual payroll. Contributions to the pension plan from the Town were \$191,898 for the year ended June 30, 2015.

SET Plan - Maine statute requires the State to contribute a portion of the Town's contractually required contributions. Employees are required to contribute 7.65% of their annual pay. The Town's contractually required contribution rate for the year ended June 30, 2015, was 15.68% of annual payroll of which 2.65% of payroll was required from the Town and 13.03% was required from the State. Contributions to the pension plan from the Town were \$303,987 for the year ended June 30, 2015.

Pension Liabilities, Pension Expense, and Deferred Outflows and Deferred Inflows of Resources Related to Pensions

The net pension liabilities were measured as of June 30, 2014, and the total pension liabilities used to calculate the net pension liabilities were determined by actuarial valuations as of that date. The Town's proportion of the net pension liabilities were based on projections of the Town's long-term share of contributions to the pension plans relative to the projected contributions of all participating local districts (PLD Plan) and of all participating School Administrative Units and the State (SET Plan), actuarially determined.

PLD Plan - At June 30, 2015, the Town reported a liability of \$738,914 for its proportionate share of the net pension liability. At June 30, 2014, the Town's proportion of the PLD Plan was 0.4802%.

SET Plan - At June 30, 2015, the Town reported a liability for its proportionate share of the net pension liability that reflected a reduction for State pension support provided to the Town. The amount recognized by the Town as its proportionate share of the net pension liability, the related State support, and the total portion of the net pension liability that was associated with the Town were as follows:

Town's proportionate share of the net pension liability	\$ 58,003
State's proportionate share of the net pension liability associated with the Town	10,519,065
Total	\$ 10,577,068

At June 30, 2014, the Town's proportion of the SET Plan was 0.0054%.

For the year ended June 30, 2015, the Town recognized pension expense (gain) of (\$53,735) for the PLD Plan and \$1,620,427 for the SET Plan with revenue of \$1,494,700 for support provided by the State.

TOWN OF YARMOUTH, MAINE
Notes to Basic Financial Statements, continued

MAINE PUBLIC EMPLOYEES RETIREMENT SYSTEM, CONTINUED

At June 30, 2015, the Town reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between expected and actual experience	\$ 69,590	193
Changes of assumptions	2,663	-
Net difference between projected and actual earnings on pension plan investments	-	647,676
Changes in proportion and differences between Town contributions and proportionate share of contributions	107,971	36,677
Town contributions subsequent to the measurement date	495,885	-
Total	\$ 676,109	684,546

\$495,885 is reported as deferred outflows of resources related to pensions resulting from Town contributions subsequent to the measurement date will be recognized as a reduction of the net pension liabilities in the year ended June 30, 2016. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year ended June 30:

2016	\$ (95,728)
2017	(95,728)
2018	(150,948)
2019	(161,918)

Actuarial Assumptions - The total pension liability in the June 30, 2014 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

	<u>PLD Plan</u>	<u>SET Plan</u>
Inflation	3.5%	3.5%
Salary Increases, per year	3.5% to 9.5%	3.5% to 13.5%
Investment return, per annum, compounded annually	7.25%	7.125%
Cost of living benefit increases, per annum	3.12%	2.55%

Mortality rates were based on the RP2000 Combined Mortality Table projected forward to 2015 using Scale AA.

The actuarial assumptions used in the June 30, 2014 valuation were based on the results of an actuarial experience study for the period July 1, 2005 to June 30, 2010.

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class.

TOWN OF YARMOUTH, MAINE
Notes to Basic Financial Statements, continued

MAINE PUBLIC EMPLOYEES RETIREMENT SYSTEM, CONTINUED

These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. Best estimates of arithmetic real rates of return for each major asset class included in the pension plan's target asset allocation as of June 30, 2014 are summarized in the following table:

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long-term Expected Real Rate of Return</u>
US equities	20%	2.5%
Non-US equities	20%	5.5%
Private equity	10%	7.6%
Real estate	10%	3.7%
Infrastructure	10%	4.0%
Hard assets	5%	4.8%
Fixed income	25%	0.0%
Total	100%	

Discount Rate - The discount rate used to measure the total pension liability was 7.25% for the PLD Plan and 7.125% for the SET Plan. The projection of cash flows used to determine the discount rates assumed that employee contributions will be made at the current contribution rate and that contributions from participating local districts will be made at contractually required rates, actuarially determined. Based on these assumptions, the pension plans' fiduciary net position was projected to be available to make all projected future benefit payments of current active and inactive employees. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liabilities.

Sensitivity of the Town's Proportionate Share of the Net Pension Liabilities to Changes in the Discount Rate - The following presents the Town's proportionate share of the net pension liability calculated using the discount rate of 7.25% for the PLD Plan and 7.125% for the SET Plan, as well as what the Town's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (6.25% for PLD Plan and 6.125% for SET Plan) or 1 percentage-point higher (8.25% for PLD Plan and 8.125% for SET Plan) than the current rate:

<u>PLD Plan</u>	1% Decrease <u>(6.25%)</u>	Current Discount Rate <u>(7.25%)</u>	1% Increase <u>(8.25%)</u>
Town's proportionate share of the net pension liability	\$ 2,305,195	738,914	(570,302)
<u>SET Plan</u>	1% Decrease <u>(6.125%)</u>	Current Discount Rate <u>(7.125%)</u>	1% Increase <u>(8.125%)</u>
Town's proportionate share of the net pension liability	\$ 111,100	58,003	13,753

TOWN OF YARMOUTH, MAINE
Notes to Basic Financial Statements, continued

MAINE PUBLIC EMPLOYEES RETIREMENT SYSTEM, CONTINUED

Pension Plan Fiduciary Net Position - Detailed information about the pension plan's fiduciary net position is available in the separately issued MPERS financial report.

Payables to the Pension Plan - None as of June 30, 2015.

OTHER RETIREMENT PLANS

Defined Contribution Plan

The Town offers its regular employees and certain school employees not participating in the Maine Public Employees Retirement system a defined contribution money purchase plan created in accordance with Internal Revenue Code Section 401(a). In a defined contribution plan, benefits depend solely on amounts contributed to the plan plus investment earnings. Employees are eligible to participate and are vested from the date of employment. The Town matches the employees' contribution to the plan up to 5% of compensation for the plan year for School employees and 7% of compensation for the plan year for Town employees.

Deferred Compensation Plan

The Town of Yarmouth offers all its employees not participating in Maine Public Employees Retirement a deferred compensation plan created in accordance with Internal Revenue Code (IRC) Section 457. The plan permits participating employees to defer a portion of their salary until future years. The deferred compensation is not available to employees until termination, retirement, death, or unforeseeable emergency. Assets of the plan are placed in trust for the exclusive benefit of participants and their beneficiaries. Accordingly, the assets and the liability for the compensation deferred by plan participants, including earnings on plan assets are not included in the Town's financial statements.

OTHER POSTEMPLOYMENT BENEFITS

GASB Statement 45, *Accounting and Financial Reporting by Employers for Postemployment Benefits Other Than Pensions*, was implemented, as required, by the Town of Yarmouth for the year ended June 30, 2009. Under this pronouncement, it requires that the long-term cost of retirement health care and obligations for other postemployment benefits be determined on an actuarial basis and reported similar to pension plans.

The Town is a member of the Maine Municipal Employees Health Trust. The Trust is a multiple employer Voluntary Employee's Beneficiary Association. The Town is an individually rated member within the Association. The Trust issues a publicly available financial report. That report may be obtained by writing to the Maine Municipal Association at 60 Community Drive, Augusta, ME 04332. The Health Trust contracted with an outside consultant to assist in the determination and valuation of the Town's OPEB liability under GASB Statement 45. An OPEB liability actuarial valuation was completed by the consultants in June 2009. The most recent valuation report was completed in August 2014 for the years ended June 30, 2014, 2015 and 2016.

Plan Descriptions - The Town provides retirees with the ability to remain with the Town's group health insurance plan at the retiring employee's own expense.

Funding Policy and Annual OPEB Cost - GASB Statement 45 does not mandate the prefunding of postemployment benefits liability. The Town currently plans to fund these benefits on a pay-as-you-go basis. No assets have been segregated and restricted to provide postemployment benefits.

TOWN OF YARMOUTH, MAINE
Notes to Basic Financial Statements, continued

OTHER POSTEMPLOYMENT BENEFITS, CONTINUED

The annual required contribution (ARC), an actuarial determined rate, represents a level of funding that, if paid on an ongoing basis, is projected to cover normal cost each year and amortize unfunded actuarial liabilities over a period not to exceed thirty years.

The following table represents the OPEB costs for the year and the annual required contribution:

Normal cost	\$ 44,523
Amortization of unfunded	55,395
Adjustment to ARC	(27,037)
<u>Interest</u>	<u>20,680</u>
Annual required contribution	\$ 93,561

Net OPEB Obligation - The Town's net OPEB obligation was calculated as follows:

OPEB liability, July 1, 2014	\$ 467,522
Annual required contribution	93,561
<u>Less: actual contributions</u>	<u>(17,749)</u>
OPEB liability, June 30, 2015	\$ 543,334

Funding Status and Funding Progress - The Town's annual OPEB cost, the percentage of annual OPEB cost contributed to the plan, and the net OPEB obligation for the year ending June 30, 2014 and the two preceding years were as follows:

	<u>2013</u>	<u>2014</u>	<u>2015</u>
Annual required contribution	\$ 79,829	95,260	93,561
Actual contribution	-	-	17,749
Percent contributed	0.00%	0.00%	18.97%
Actuarial accrued liability	897,833	996,213	996,213
<u>Plan assets</u>	<u>-</u>	<u>-</u>	<u>-</u>
Unfunded actuarial accrued liability	897,833	996,213	996,213
Covered payroll	3,263,107	3,464,233	3,752,447
Unfunded actuarial accrued liability as a percentage of covered payroll	28%	29%	27%

Actuarial valuations involve estimates of the value of reported amounts and assumptions about the probability of events in the future. Amounts determined regarding the funded status of the plan and the annual required contributions of the employer are subject to continual revision as actual results are compared to past expectations and new estimates are made about the future. The required schedule of funding progress presented as required supplementary information provides multiyear trend information that shows whether the actuarial value of plan assets is increasing or decreasing over time relative to the actuarial accrued liability for benefits.

Actuarial Methods and Assumptions - Projections of benefits are based on the substantive plan (the plan as understood by the employer and plan members) and include the types of benefits in force at the valuation date and the pattern of sharing benefit costs between the Town and plan members at that point. Actuarial calculations reflect a long-term perspective and employ methods and assumptions that are designed to reduce short-term volatility in actuarial accrued liabilities and the actuarial value of plan assets.

TOWN OF YARMOUTH, MAINE
Notes to Basic Financial Statements, continued

OTHER POSTEMPLOYMENT BENEFITS, CONTINUED

Significant methods and assumptions were as follows:

Actuarial valuation date	1/1/14
Actuarial cost method	Projected Unit Credit
Amortization method	Level dollar
Remaining amortization period	30 years - open

Actuarial assumptions:

Investment rate of return	4.0%
Projected salary increases	3.0%
Healthcare cost trend rate	4.6%

SHORT-TERM DEBT

The Town issues tax anticipation notes to cover cash shortfalls during the year. The maturity date of the tax anticipation note was June 30, 2015. Tax anticipation note activity for the year ended June 30, 2015 was as follows:

	<u>Beginning balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending balance</u>
<u>Tax anticipation note</u>	\$ -	2,000,000	2,000,000	-

RISK MANAGEMENT

The Town is exposed to various risks of loss related to torts, theft of, damage to and destruction of assets, errors and omissions, and natural disasters for which the Town either carries commercial insurance, participates in a public entity risk pool, or is effectively self-insured. The Town participates in a public entity and self-insured risk pool sponsored by the Maine Municipal Association for workers' compensation coverage. Based on the coverage provided by the pools described above, as well as coverage provided by commercial insurance purchased, the Town is not aware of any material actual or potential claim liabilities which should be recorded at June 30, 2015.

SIGNIFICANT TAXPAYER

Central Maine Power Company (CMP) has historically paid approximately 40% of the Town's property taxes. In 1999, several parcels of land owned by CMP on Cousins Island in proximity to CMP's W.F. Wyman power plant, and representing substantially all of CMP's taxable properties were sold to FPL Energy, Inc. (FPLE – which is now NextEra). Concurrent with this transaction, the Town entered into an agreement with CMP and NextEra whereby the total taxable assessed valuation for properties owned by CMP and NextEra was established.

In August 2013, the Town entered into an agreement with NextEra that sets the 2015 value at \$51,000,000.

TOWN OF YARMOUTH, MAINE
Notes to Basic Financial Statements, continued

TAX INCREMENT FINANCING DISTRICT

The Town has established a tax increment financing district (TIF) for Delorme Publishing Company, Inc. The District retains the tax increment on 75% on the captured assessed value of the real estate and 50% of the personal property in this TIF District to finance certain eligible projects. The Town accounts for the activity of the TIF in the general fund. The Town recognized \$91,710 in TIF expenditures for the fiscal year ended June 30, 2015.

NEW PRONOUNCEMENTS AND RESTATEMENT OF NET POSITION

For the fiscal year ended June 30, 2015, the Town has elected to implement Statement No. 68 of the Governmental Accounting Standards Board – *Accounting and Financial Reporting for Pensions*, an amendment of GASB Statement No. 27. As a result of implementing GASB Statement No. 68, the Town has restated beginning net position in the government-wide statement of net position to account for the addition of the Town's proportionate share of the net pension liability of \$1,676,676 and deferred outflows for the Town's contributions subsequent to the measurement date of \$447,429, which effectively decreased the Town's net position as of July 1, 2014 by \$1,229,247.

SUBSEQUENT EVENTS

In June 2015, the Council approved the issuance of a tax anticipation note, which was issued July 1, 2015. The note is for \$3,500,000 and is to be paid on or before June 30, 2016.

In August 2015, the Council approved the designation of three Tax Increment Financing Districts (TIFS) and the applications were submitted to the State of Maine for approval. The TIFS are the Route 1 North Omnibus Municipal Development and Tax Increment Financing District; the Route 1 South Omnibus Municipal Development and Tax Increment Financing District; and the Downtown Omnibus Municipal Development and Tax Increment Financing District.

TOWN OF YARMOUTH, MAINE
Required Supplementary Information

Retiree Healthcare Plan – Schedule of Funding Progress

Fiscal Year Ended	Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) – Entry Age (b)	Unfunded AAL (UAAL) (b-a)	Funded Ratio (a/b)	Covered Payroll (c)	UAAL as a Percentage of Covered Payroll [(b-a) /c]
2009	12/31/08	\$ -	635,337	635,337	-	3,179,000	20%
2010	12/31/08	-	635,337	635,337	-	3,140,000	20%
2011	12/31/10	-	897,833	897,833	-	3,140,000	29%
2012	12/31/10	-	897,833	897,833	-	3,210,500	28%
2013	12/31/10	-	897,833	897,833	-	3,263,107	28%
2014	01/01/14	-	996,213	996,213	-	3,464,233	29%
2015	01/01/14	-	996,213	996,213	-	3,752,447	27%

TOWN OF YARMOUTH, MAINE
Required Supplementary Information, Continued

Schedule of Town's Proportionate Share of the Net Pension Liability
Maine Public Employees Retirement System Consolidated Plan (PLD) and State Employee and Teacher Plan (SET)

Last 10 Fiscal Years*

	<u>2015**</u>
<u>PLD Plan</u>	
Town's proportion of the net pension liability	0.4802%
Town's proportionate share of the net pension liability	\$ 738,914
Town's covered-employee payroll	1,933,689
Town's proportion share of the net pension liability as a percentage of its covered-employee payroll	38.21%
Plan fiduciary net position as a percentage of of the total pension liability	94.10%
<u>SET Plan</u>	
Town's proportion of the net pension liability	0.0054%
Town's proportionate share of the net pension liability	58,003
State's proportionate share of the net pension liability associated with the Town	10,519,065
<u>Total</u>	<u>\$ 10,577,068</u>
Town's covered-employee payroll	\$ 11,471,223
Town's proportion share of the net pension liability as a percentage of its covered-employee payroll	0.51%
Plan fiduciary net position as a percentage of of the total pension liability	83.91%

* Only one year of information available

** The amounts presented for each fiscal year were determined as of the prior fiscal year.

TOWN OF YARMOUTH, MAINE
Required Supplementary Information, Continued

Schedule of Town Contributions
Maine Public Employees Retirement System Consolidated Plan (PLD) and State Employee and Teacher Plan (SET)
Last 10 Fiscal Years*

	<u>2015</u>	<u>2014</u>
<u>PLD Plan</u>		
Contractually required contribution	\$ 191,898	157,863
Contributions in relation to the contractually required contribution	(191,898)	(157,863)
<u>Contribution deficiency (excess)</u>	<u>\$ -</u>	<u>-</u>
 Town's covered-employee payroll	 \$ 1,933,689	 1,780,742
Contributions as a percentage of covered- Employee payroll	9.92%	8.87%
 <u>SET Plan</u>		
Contractually required contribution	\$ 303,987	289,566
Contributions in relation to the contractually required contribution	(303,987)	(289,566)
<u>Contribution deficiency (excess)</u>	<u>\$ -</u>	<u>-</u>
 Town's covered-employee payroll	 \$ 11,471,223	 10,927,004
Contributions as a percentage of covered- Employee payroll	2.65%	2.65%

* Only two years of information available

TOWN OF YARMOUTH, MAINE
Notes to Required Supplementary Information

Changes of Benefit Terms - None

Changes of assumptions - The SET Plan changed the discount rate from 7.25% in the 2013 valuation to 7.125% in the 2014 valuation.

TOWN OF YARMOUTH, MAINE
School Department - General Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance -
Budget and Actual - Budgetary Basis
For the year ended June 30, 2015
(with comparative totals for the year ended June 30, 2014)

	2015		Variance positive (negative)	2014 Actual
	Budget	Actual		
Revenues:				
Property taxes	\$ 17,719,185	17,719,185	-	18,402,699
State education subsidy--school	2,900,000	3,120,110	220,110	2,546,080
State Agency subsidy	24,000	12,720	(11,280)	12,047
Tuition and fees	150,000	269,643	119,643	162,602
Rental income	3,000	5,674	2,674	4,130
Miscellaneous	15,000	70,548	55,548	40,409
Other financing sources:				
Use of prior year fund balance (transfer from reserves)	358,000	358,000	-	409
Total revenues and other financing sources	21,169,185	21,555,880	386,695	21,168,376
Expenditures:				
Current:				
Regular programs	9,323,185	9,332,785	(9,600)	9,234,565
Special education	2,872,754	2,948,997	(76,243)	2,754,525
Guidance	535,297	549,149	(13,852)	519,883
Student health	181,151	195,979	(14,828)	189,391
Student support	116,266	113,300	2,966	113,579
Improvement of instruction	82,025	89,947	(7,922)	89,618
Library	380,421	383,411	(2,990)	371,973
Technology - instruction	560,304	516,032	44,272	530,670
Assessment	88,011	106,317	(18,306)	85,453
Superintendent/School Committee	351,650	366,933	(15,283)	311,765
Office of the principal	1,044,398	1,036,243	8,155	1,014,756
Office of finance and operations	342,285	310,931	31,354	287,529
Operations and maintenance	1,660,048	1,648,505	11,543	1,713,013
Student transportation	792,779	784,075	8,704	767,965
Extra and co-curricular activities	131,720	130,333	1,387	119,783
Extra-curricular athletics	742,782	764,131	(21,349)	733,689
Career and technical education	107,368	107,368	-	87,725
English language learners	79,119	91,299	(12,180)	75,867
Contingency fund	85,000	-	85,000	-
Debt service	1,405,500	1,405,500	-	1,397,425
Other financing uses:				
Transfer to reserves	202,122	589,348	(387,226)	160,197
Transfer to school nutrition program	85,000	85,000	-	85,000
Total expenditures and other financing uses	21,169,185	21,555,583	(386,398)	20,644,371
Net change in fund balance - budgetary basis	-	297	297	524,005
Reconciliation to GAAP:				
Change in teacher summer salaries		(170,478)		(226,727)
Transfer to adult education		-		(9,207)
Transfer to reserves		589,348		160,197
Transfer from reserves		(358,000)		(409)
Reserves revenues		11,316		6,099
Reserves expenditures		(444,474)		(348,211)
Net change in fund balance - GAAP basis		(371,991)		105,747
Fund balance (deficit), beginning of year		(471,130)		(576,877)
Fund balance (deficit), end of year	\$	(843,121)		(471,130)
Consisting of:				
Reserve accounts		998,595		1,200,405
Unassigned (teacher summer salaries and benefits)		(1,841,716)		(1,671,535)
Total		(843,121)		(471,130)



STATE OF MAINE
OFFICE OF THE GOVERNOR
1 STATE HOUSE STATION
AUGUSTA, MAINE
04333-0001

Paul R. LePage
GOVERNOR

Dear Citizens of Yarmouth:

Maine has a long tradition of civil participation in both state and local government, and I thank you for being informed and involved citizens.

My vision for Maine is prosperity, not poverty. For this reason, one of my top priorities is the reduction and eventual elimination of the income tax. Some are pushing to raise the minimum wage, but I want Mainers to earn a maximum wage. Reducing the income tax is the biggest and most immediate pay raise for all hard-working Mainers.

Not only does an income tax cut put more money back in your pockets, but it will also attract businesses that can offer good-paying careers to keep our young people here in Maine. It shows the nation that we are serious about wanting people and businesses to come—and stay—in Maine.

Another of my priorities is to lower the cost of student debt in Maine. If young people are struggling with too much student debt, they are unable to afford homes or vehicles. We are now offering programs to help them lower their debt, stay in Maine, begin their careers and start families.

To provide good-paying jobs for our young people, we must also work hard to reduce our energy costs. High energy costs are a major factor in driving out manufacturers, mills and other businesses that need low-cost electricity. I am committed to lowering the cost of energy, not only to attract job creators, but also to allow Maine people to heat and power their homes affordably and effectively.

And finally, we are making progress to address the drug pandemic in our state. It is my most important duty to keep the Maine people safe. While education, treatment and prevention efforts are important, we must get the dealers off the streets. I am pleased the Legislature has finally agreed to fund my proposal for more drug agents to stem the supply of deadly opiates flowing into our communities, but our law enforcement agencies are still understaffed. We must do more.

It is a pleasure serving as your Governor. If ever I can be of assistance to you or if you have any questions or suggestions, I encourage you to contact my office by calling 287-3531 or by visiting our website at www.maine.gov/governor.

Sincerely,

Paul R. LePage
Governor



PRINTED ON RECYCLED PAPER

SUSAN M. COLLINS
MAINE

413 DIRKSEN SENATE OFFICE BUILDING
WASHINGTON, DC 20510-1904
(202) 224-2523
(202) 224-2693 (FAX)

United States Senate

WASHINGTON, DC 20510-1904

COMMITTEES:
SPECIAL COMMITTEE
ON AGING,
CHAIRMAN
APPROPRIATIONS
HEALTH, EDUCATION,
LABOR, AND PENSIONS
SELECT COMMITTEE
ON INTELLIGENCE

Dear Friends:

It is an honor to represent Maine in the United States Senate. I am grateful for the trust the people of our State have placed in me and welcome this opportunity to share some key accomplishments from 2015.

Growing the economy by encouraging job creation was and remains my top priority. The tax-relief bill signed into law at the close of last year contains three key provisions I authored to help foster job creation and provide small businesses with the certainty they need to invest, grow, and, most important, hire new workers. Another provision I authored that became law last year gives a boost to both Maine's economy and traffic safety. This provision permanently changed the federal law that previously had forced the heaviest trucks onto our country roads and downtown streets, rather than allowing them to use Maine's federal Interstates. In addition, I was glad to help secure another significant award for the University of Maine's deepwater offshore wind initiative, which has the potential to advance an emerging industry and create thousands of good jobs in our state.

Maine's historic contributions to our nation's defense must continue. In 2015, I secured funding toward a much-needed additional Navy destroyer, likely to be built at Bath Iron Works. Modernization projects at the Portsmouth Naval Shipyard that I have long advocated for were also completed, as were projects for the Maine National Guard.

I was also deeply involved in crafting the new education reform law to better empower states and communities in setting educational policy for their students. The law also extends a program I co-authored that provides additional assistance to rural schools, which has greatly benefitted our state. A \$250 tax deduction I authored in 2002 for teachers who spend their own money on classroom supplies was also made permanent last year.

As a result of a scientific evaluation of the nutritional value of potatoes required by a law that I wrote, the wholesome fresh potato finally was included in the federal WIC nutrition program. I also worked on other issues important to Maine's farmers and growers, including research on wild blueberries and pollinating bees.

As Chairman of the Housing Appropriations Subcommittee, I have made combating veterans' homelessness a priority. This year's housing funding law includes \$60 million for 8,000 new supportive housing vouchers for homeless veterans. Since this program began in 2008, the number of homeless veterans nationwide has dropped by one third. Maine has received nearly 200 vouchers to support homeless veterans.

Last year, I became Chairman of the Senate Aging Committee. My top three priorities for the committee are retirement security, investing more in biomedical research, and fighting fraud and financial abuses targeting our nation's seniors. I advocated for the \$2 billion increase in funding for the National Institutes of Health to advance research on such diseases as diabetes and Alzheimer's. The Senate also unanimously passed my bill to support family caregivers. The Aging Committee's toll-free hotline (1-855-303-9470) makes it easier for senior citizens to report suspected fraud and receive assistance and has already received more than 1,000 calls.

A Maine value that always guides me is our unsurpassed work ethic. As 2015 ended, I cast my 6,072nd consecutive vote, continuing my record of never missing a roll-call vote since my Senate service began in 1997.

I appreciate the opportunity to serve Yarmouth and Maine in the United States Senate. If ever I can be of assistance to you, please contact my Portland Office, 207-780-3575, or visit my website at www.collins.senate.gov. May 2016 be a good year for you, your family, your community, and our state.

Sincerely,



Susan M. Collins
United States Senator



CHELLIE PINGREE
CONGRESS OF THE UNITED STATES
1ST DISTRICT, MAINE

Dear Friend,

I hope this letter finds you and your family well. I appreciate the opportunity to give you an update on my work in Maine and Washington. It continues to be a great honor to serve the people of Maine's 1st District in Congress.

Over the last year, I have introduced a number of bills to address the problems my constituents face. One of the most concerning issues is hunger. Nearly 50 million Americans don't have reliable access to enough food. At the same time, 40 percent of the food produced in the country goes to waste. That is why I introduced the Food Recovery Act, comprehensive legislation to cut food waste while providing more food to the people who need it.

The Safe and Affordable Drugs from Canada Act takes on another serious concern for Maine families—the high cost of prescription drugs. Just over the border in Canada, the same medications are available at half the price on average. My bill would lift a ban that prohibits consumers from importing those medications. Other bills I introduced touch on a number of issues, from helping veterans secure benefits to protecting our coastal economies. For more information on all my legislation, go to www.pingree.house.gov.

My seat on the House Appropriations Committee—which has a powerful role in setting federal funding levels—has also put me in a position to influence policies and programs that affect Mainers. A couple of examples from the last year include pushing to make Lyme disease a higher federal priority and working to protect funding for a program that has extended pre-school to hundreds of Maine children.

But not all my work takes place at the Capitol. Here at home, I had the chance to visit many communities to help celebrate their victories and discuss their concerns—critical feedback to take to Washington. And over the last year, my hard-working staff has helped hundreds of constituents on their issues with federal programs and agencies.

I hope the last year has been a good one for you and your family. As we head into another year of challenges and opportunities for our nation, I promise that your interests will continue to guide my work. Please contact my office if there's ever anything I can do for you.

Best wishes,

Chellie Pingree
Member of Congress

MUNICIPAL TELEPHONE DIRECTORY

Town of Yarmouth, 200 Main Street, 04096

www.yarmouth.me.us



Emergency Number for Fire, Rescue and Police:

911

TDD Equipped

Animal Control	846-3333	Police Department	846-3333
Assessor	699-2471	Public Works	846-2416
Adult Education	846-2406	Recreation	846-2406
Building Inspector	846-2401	Recycling Center	846-2417
Code Enforcement	846-2401	Registrar of Voters	846-9036
Community Services	846-2406	Tax Collector	846-9036
Economic Development	846-2401	Town Clerk	846-9036
Electrical Inspector	846-5391	Town Engineer	846-2401
Finance Director	846-9036	Town Manager	846-9036
Fire Chief	846-2410	Town Planner	846-2401
Harbormaster	846-3333	Treasurer	846-9036
Health Officer	846-2410	Supt of Schools	846-5586
Librarian	846-4763	Middle School	846-2499
Parks	846-2406	Intermediate School	846-3391
Planning Board	846-2401	Rowe School	846-3771
Plumbing Inspector	846-2401	Supt of Sewers	846-2415
Police Chief	846-3333	After 2:30 PM	846-3333



118 East Elm

846-6259