

2016

# Town of Yarmouth Annual Report 2016

Yarmouth (Me.). Municipal Officers

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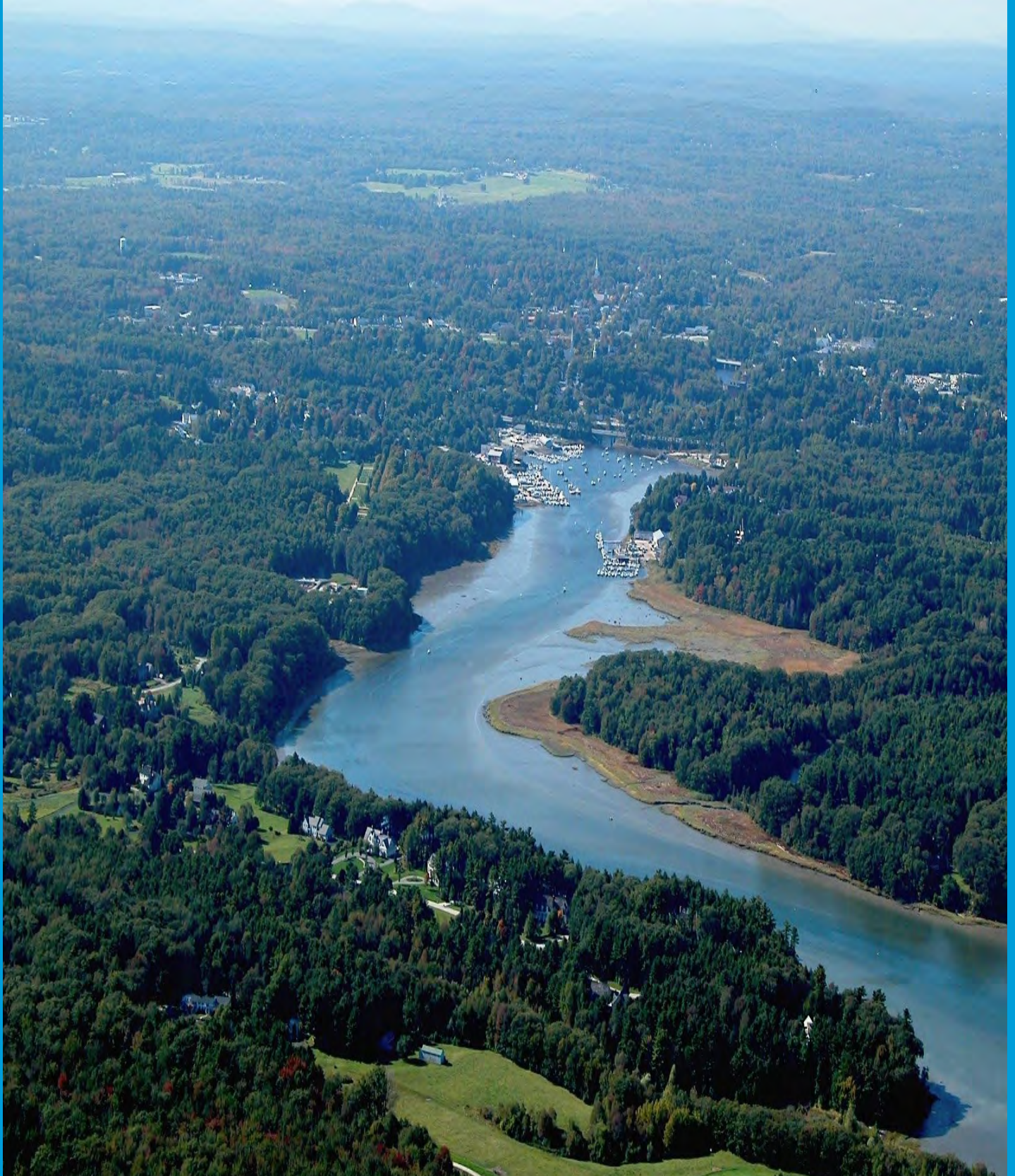
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# **TOWN OF YARMOUTH**

## **ANNUAL REPORT 2016**





## 2016 Latchstring Award Recipient



Alice & Tom Estabrook at the 2015 Annual Town Meeting

The 2016 Latchstring Award was presented to Mr. Thomas Estabrook. For over forty years, Tom Estabrook served his neighbors and community as a volunteer with the Yarmouth Fire Department and Yarmouth Fire-Rescue including twenty-seven years as Deputy Chief until his retirement in 2015. The citizens of Yarmouth and all the men and women of Yarmouth Fire-Rescue join in thanking Deputy Chief Estabrook not only for his courage, leadership, and service, but also for always conducting himself professionally and helping others live out Yarmouth's motto, "Our Latchstring Always Out".

The Latchstring Award was established in 1980 [ten year after Tom Estabrook joined the Fire Department] and has been granted annually to a citizen(s) of Yarmouth who have benefitted the Yarmouth Community by an extraordinary level of care, dedication, and sacrifice – in the spirit of community service.

## Past Latchstring Recipients

2015 - David and Pamela Adams  
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

Cover photo by Terry DeWan

# Town Manager's Letter of Transmittal

Nathaniel J. Tupper  
200 Main Street  
207-846-9036  
ntupper@yarmouth.me.us

To the Honorable Town Council and Citizens of the Town of Yarmouth

I am pleased to present to you herein the annual report of the activities, accomplishments and challenges for the Town of Yarmouth for calendar year 2016. And, to present to you the Fiscal Year 2016 annual financial statements and audit report.

We were saddened by the news in 2016 of the passing of Osmond Bonsey, who served as Yarmouth's Town Manager from 1979 – 1991 and who modeled all the best for professional municipal management, civic engagement and decency, and love of community. Grateful for his work and mentoring, I believe he would be very proud of the spirit that thrives today in the Yarmouth community and in the work of the staff, volunteers, elected officials and citizens of Yarmouth. You'll find plenty of evidence of this spirit throughout this report with efforts and accomplishments ranging from A – Z. Activities included Adoption of the S.T.A.Y. Property tax rebate program to Zoning updates for our shoreland areas and a new Character Based Code for the residential and village core of Yarmouth. Challenges included completing a town-wide revaluation, helping to secure funds for the creation of more senior affordable housing, developing plans with the Maine Department of Transportation for both the Main Street overpass bridge and Exit 17 traffic signalization. A new bus service (the BREEZ) was initiated in June, railroad quiet zone work was constructed and implemented, construction work was started at both Tyler Technologies and Patriot Insurance, while Garmin Industries purchased DeLorme Mapping, and a major election was successfully held in November under the careful guidance of the Town Clerk. Yarmouth is incredibly blessed with town employees who serve the community extraordinarily well and I thank each and every one of them for their dedication, friendship, and outstanding service. I want to note, in particular, that Chief Michael Morrill was named in 2016 as the "Chief of the Year" by his peers in the Maine Chiefs Of Police Association. And in the same year, Public Works Director, Erik Street, was chosen as the "Public Works Leader of the Year" by the Maine Chapter of APWA. I congratulate them, and all our staff, for the well-deserved recognition of their skills, professional dedication, and commitments to excellence.

I look forward to more great things to come in 2017 and the years that follow. I'm honored to be entrusted and supported by the Town Council and the citizens of Yarmouth for the role I get to serve in continuing the wonderful traditions of creating and preserving value in community.

Respectfully,

Nathaniel J. Tupper, Town Manager

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## MUNICIPAL HIGHLIGHTS

- ◆ Adopted budget with small decrease in total tax requirement, tax rate set at \$17.06 (a 21% reduction).
- ◆ Adopted significant updates to the Shoreland Zoning rules to comply with Chapter 1000
- ◆ Adopted the STAY PROGRAM (property tax refunds for lower income seniors)
- ◆ Awarded a \$50,000 grant for construction of West Side Trail
- ◆ Bartlett Woods Affordable Housing TIF approved to start construction of 28 new units of senior housing.
- ◆ Business expansion/relocation in Yarmouth- Tyler, Patriot, Five-County Credit Union. Garmin purchase of DeLorme.
- ◆ Chief Michael Morrill honored as Chief of the Year by the Maine Chiefs of Police Association.
- ◆ Completed Town-Wide Revaluation (13-year update)
- ◆ Council authorized reestablishment of the Police Canine Unit: "Matrix" now in training with Officer Joshua Robinson.
- ◆ Erik Street honored as Public Works Leader of the Year by the Maine Chapter of the American Public Works Association
- ◆ Established General Board of Appeals.
- ◆ Library Trustees adopted a 5-year strategic plan for Merrill Memorial Library.
- ◆ Main Street Bridge Advisory Committee completed its work with significant funding support from MDOT and PACTS.
- ◆ Major update of Chapter 601 (Subdivision) process and private road standards approved.
- ◆ Metro Breez Bus Service initiated with 9 daily round trips from Freeport to Portland.
- ◆ Quiet Zone Construction and implementation at three railroad crossings.
- ◆ Received \$40,000 grant for Fire Training facility improvements
- ◆ Responded to over 1700 Fire-EMS emergency calls
- ◆ Sex Offender Ordinance petitioned and adopted by referendum vote.
- ◆ Started process for decisions and disposition of Paper Streets throughout Yarmouth.
- ◆ TIF Districts for Route 1 and Main Street established and approved by the Town and State to promote economic development.
- ◆ TIF Agreement (from 1996) with DeLorme was completed and closed.



## Report of the Chairman of the Town Council

To the Citizens of Yarmouth

Thank you for the opportunity to serve you these past six years as a Town Councilor and especially this past year as the Chair of the Council. I have enjoyed working with everyone who has served on the Council, School Committee, members of all of the Yarmouth boards and committees and the staff and our many volunteers. It has been my honor to work with such a dedicated group of citizens.

This past year's disturbing world, national and state events make me realize how fortunate I am to live in Yarmouth and to be surrounded by people who are committed and dedicated to ensuring that Yarmouth continues to be a great place to live. We do sometimes disagree on issues but we do so with respectful civil discourse. I always have experienced open, and thoughtful discussion and in the end we all want what is best for Yarmouth, its residents and our families.

This Annual Report will provide you with a summary of the Town's many accomplishments and programs. Please take a few minutes to read the Report and I am sure that you will gain a greater appreciation of all that Yarmouth offers to its residents.

I want to especially want to express my thanks to my fellow Town Councilors Randall Bates, David Craig, Tamson Bickford-Hamrock, James MacLeod, Pat Thompson, and Rob Waeldner for their support, trust and service to the town. I also want to express my thanks to our Town Manager, Nat Tupper, for his service to the town and for making my job as chair so much easier.

Respectfully yours,

Andrew E. Kittredge  
Chair

## PROCEEDINGS OF ANNUAL TOWN MEETING

June 7 & 14, 2016

Cumberland County

Yarmouth, Maine

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

**ARTICLE 2:** It was voted to authorize \$10,484,803 for Regular Instruction.

**ARTICLE 3:** It was voted to authorize \$3,246,274 for Special Education.

**ARTICLE 4:** It was voted to authorize \$92,059 for Career and Technical Education.

**ARTICLE 5:** It was voted to authorize \$960,478 for Other Instruction.

**ARTICLE 6:** It was voted to authorize \$2,156,316 for Student and Staff Support.

**ARTICLE 7:** It was voted to authorize \$828,883 for System Administration.

**ARTICLE 8:** It was voted to authorize \$1,076,595 for School Administration.

**ARTICLE 9:** It was voted to authorize \$849,623 for Transportation and Busses.

**ARTICLE 10:** It was voted to authorize \$1,943,436 for Facilities Maintenance.

**ARTICLE 11:** It was voted to authorize \$1,403,400 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 \$23,106,867 for the fiscal year beginning July 1, 2016 and ending June 30, 2017 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 \$16,046,816 and to see what sum the Town will raise 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 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:**

It was voted 363 – 73 that the Town will raise and appropriate \$4,925,376 in additional local funds, which exceeds the State's Essential Programs and Services funding model by \$4,600,929 as required to fund the budget recommended by the School Committee and Town Council.

**ARTICLE 17:** It was voted that the Town will appropriate \$734,520 and raise \$65,000 as the local share; 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 2016-2017 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 \$436,800 will be received and applied against the fiscal year ending June 30, 2017.



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

<u>Category</u>	<u>Estimated Amount</u>
State Revenue Sharing .....	\$450,000
Snowmobile Reimbursements.....	650
Dept. of Transportation Block Grant .....	78,000
Veterans Tax Refund .....	9,000
Library Stipend.....	1,000
Court Officers .....	1,800
Welfare .....	4,000
State Aid to Education (including Federal pass through funds) .....	4,144,201
Civil Emergency Preparedness Funds .....	1,000
Community Development Funds .....	1,000
Maine State Housing Authority Grants .....	1,000
Homestead Exemption Refunds .....	230,000

**ARTICLE 20:** It was voted to appropriate the sum of \$4,399,350 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 \$2,747,990 for General Government Accounts or take any action relative thereto.

**ARTICLE 22:** It was voted to raise and appropriate the sum of \$2,579,060 for Public Safety Accounts, or take any action relative thereto.

**ARTICLE 23:** It was voted to raise and appropriate the sum of \$2,705,584 for Public Works Accounts or take any action relative thereto.

**ARTICLE 24:** It was voted to raise and appropriate the sum of \$31,650 for Health and Welfare or take any action relative thereto.

**ARTICLE 25:** It was voted to raise and appropriate the sum of \$1,381,297 for Public Services or take any action relative thereto.

**ARTICLE 26:** It was voted to raise and appropriate the sum of \$1,085,373 Debt Service or take any action relative thereto.

**ARTICLE 27:** It was voted to raise and appropriate the sum of \$1,399,940 for Capital Reserve Accounts or to take any action relative thereto.

**ARTICLE 28:** The results of the secret balloting on June 14, 2016 for the town officers were as follows:

**TOWN COUNCIL**

Thompson, Patricia 1308

Waeldner, Robert 1308

Blank 1178

**SCHOOL COMMITTEE**

Dollarhite, Joan 541

Fleming, Anne 1078

Guay, Leah 1176

Blank 999

**YARMOUTH WATER DISTRICT TRUSTEE**

William Taylor 12

Elected to the Town Council were Patricia Thompson and Robert Waeldner each for a term of three years. Elected to the School Committee were Leah Guay and Anne Fleming each for a term of three years, and elected as Trustee to the Yarmouth Water District was William Taylor for a term of three years.

**ARTICLE 29:** It was voted 1128 Yes to 754 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.

**ARTICLE 30:** It was voted 1076 Yes to 715 No by secret ballot to continue the budget validation referendum process in the Town of Yarmouth for an additional three years.

Meeting Adjourned:

Attest: \_\_\_\_\_  
Jennifer Doten, CCM, Town Clerk

**Town Clerk**

Jennifer Doten, CCM

207-846-9036

jdoten@yarmouth.me.us

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

**Voter Registration:**

Registered voters as of December 31, 2014: 7,636

Democrats - 2919, Greens - 290, Republicans - 2045, Unenrolled - 2367

Annual Town Meeting was held June 7, 2016 at the Harrison Middle School. The transcript of the meeting can be found in this Annual Report. The 2<sup>nd</sup> Tuesday in June is Election Day. June 14, 2016 Election Day, 1886 voters (25% 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. It was voted 1076-715 to continue with this process.

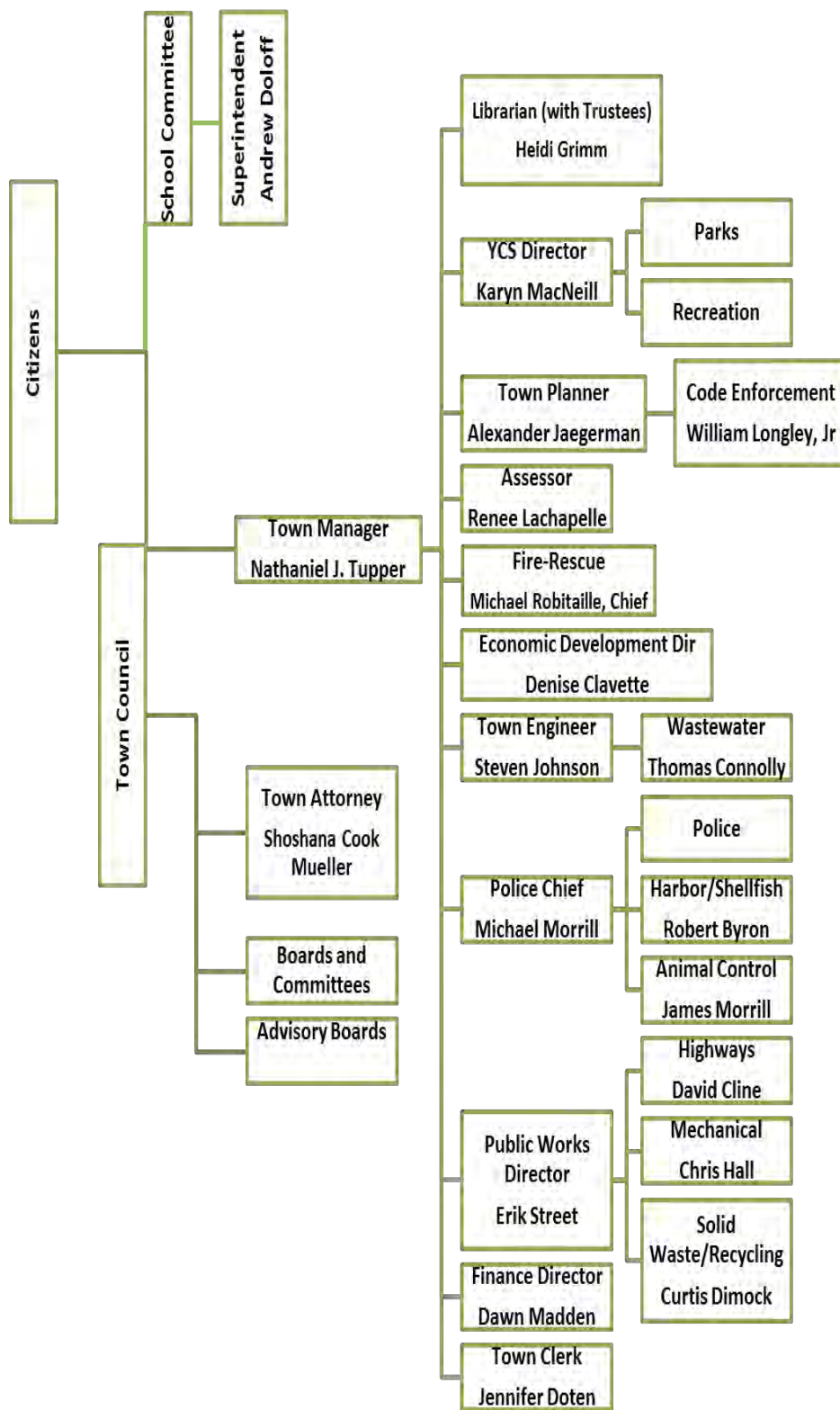
November 8, 2016 the State held a General & Referendum Election. The Town held a special referendum vote to adopt a Sex Offender Residency Restriction Ordinance, this passed 4110-1430. 5,384 voters (77%) turned out.

Vital records recorded within the Town for 2016: 72 Births, 39 Marriages, 125 Deaths

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

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

	2011	2012	2013	2014	2015	2016
<b>Trailer Park License</b>	1	1	1	1	1	1
<b>Special Amusement Permits</b>	6	7	5	7	6	8
<b>Liquor Licenses</b>	11	15	12	11	14	18
<b>Sidewalk Café/Peddlers/Street Vendor</b>	1/1/1	1/1/1	1/1/1	1/3/1	2/1/1	2/1/1
<b>Hunting &amp; Fishing Licenses</b>	362	325	333	335	302	294
<b>Animal Licensing/kennels</b>	869/6	734/4	811/4	836/3	758/3	885/4



## Finance

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  
Diane Klages  
Lorelei Sullivan  
Susan Swanson  
Ruth Bennett

Finance Director  
Bookkeeper/Payroll Clerk  
Town & School AP Clerk  
Clerk/Deputy Tax Collector  
Clerk/Deputy Town Clerk/Motor Vehicle Agent

**Financial highlights of the 2015-2016 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 \$50 million (net position). Of this amount, \$3.1 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 \$8.5 million – a 6% increase over last year.

As of June 30, 2016, the General fund held \$5.6 million in fund balances – \$2.6 million of which is available to the Town as unassigned fund balance. This is approximately 7% 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 real estate value decreased by \$3 million in FY16.

The 2016-2017 budget increases expenditures by 3.51% with a projected increase in revenues of approximately 14.5%. The tax rate for 2016-2017 is \$17.06 per thousand - a 20.87% decrease or \$4.50 per thousand. The decrease in mill rate is largely attributed to the tax revaluation.

***Dawn Madden Finance Director***

## Trust Funds

The Town of Yarmouth has received significant contributions over the years in the form of trust funds. As of December 31, 2016, those trusts totaled more than \$2.4 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:

<b>TOWN OF YARMOUTH TRUST FUNDS</b>								
<b>FINANCIAL ACTIVITY - CALENDAR YEAR 2016</b>								
		<b>Spending Rule</b>	<b>Beg. Bal. 1/1/2016</b>	<b>Revenues</b>	<b>Net Earnings</b>	<b>Gain/Loss</b>	<b>Disbursements</b>	<b>End. Bal. 12/31/2016</b>
<b>Cemeteries</b>								
	Baptist	4%	\$ 57,028	\$ 1,000	\$ 875	\$ 5,275	\$ (1,000)	\$ 63,178
	Ledge	4%	\$ 3,003		\$ 46	\$ 276		\$ 3,325
	Humphrey	4%	\$ 457		\$ 7	\$ 42		\$ 506
	Mann	4%	\$ 9,117		\$ 139	\$ 839		\$ 10,096
<b>Housing and Medical Assistance</b>								
	Doughty	4%	\$ 209,038	\$ 9,000	\$ 3,200	\$ 19,274	\$ (4,568)	\$ 235,944
<b>Children</b>								
	York	4%	\$ 1,764,025		\$ 22,412	\$ 92,935	\$ (66,800)	\$ 1,812,572
<b>Library</b>								
	Mayall	4%	\$ 6,500		\$ 99	\$ 598		\$ 7,197
<b>YHS Senior Class</b>								
	Sherburne	4%	\$ 15,543		\$ 233	\$ 1,400	\$ (500)	\$ 16,676
<b>Multi Purpose</b>								
	Farwell	4%	\$ 81,918		\$ 1,019	\$ 4,227	\$ (3,500)	\$ 83,664
<b>Scholarships</b>								
	Ayer	4%	\$ 61,633		\$ 926	\$ 5,582	\$ (1,500)	\$ 66,641
	Coombs Income	N/A	\$ 10,548	\$ 22,922			\$ (20,698)	\$ 12,772
	Fitts	4%	\$ 4,509		\$ 69	\$ 415		\$ 4,992
	Grange	4%	\$ 1,818		\$ 28	\$ 167		\$ 2,013
	Hebert	4%	\$ 12,649	\$ 1,000	\$ 193	\$ 1,164		\$ 15,006
	Johnson	N/A	\$ 44,014		\$ 658	\$ 3,960	\$ (1,500)	\$ 47,132
	Obrien	4%	\$ 12,179		\$ 181	\$ 1,091	\$ (500)	\$ 12,951
	Plummer	4%	\$ 14,253		\$ 213	\$ 1,281	\$ (500)	\$ 15,248
	Swegustagoe	4%	\$ 9,634		\$ 147	\$ 887		\$ 10,668
	Wilder	4%	\$ 2,474		\$ 38	\$ 228		\$ 2,740
<b>Total Trust Funds</b>			<b>\$ 2,320,340</b>	<b>\$ 33,922</b>	<b>\$ 30,482</b>	<b>\$ 139,641</b>	<b>\$ (101,066)</b>	<b>\$ 2,423,320</b>





## Boat, Snowmobile, ATV, Motor Vehicle

	2011	2012	2013	2014	2015	2016
<b>Boats</b>	710	847	712	838	705	734
<b>Milfoil Sticker</b>	349	526	303	300	309	310
<b>Documented Boats</b>	51	47		39	32	38
<b>ATV's</b>	54	34	7	31	48	44
<b>Snowmobiles</b>	93	99	38	75	82	75
<b>Duplicates Reg/Stickers</b>	11	8	2	6	4	15

### Motor Vehicle registrations 2016

Month	Renew	New	Duplicate	Rapid	Total	Town Fee	State Fee
January	367	111	2	99	479	\$1,550.00	\$25,620.76
February	355	114	9	97	529	\$1,530.00	\$28,124.12
March	453	127	8	124	758	\$1,872.00	\$33,633.02
April	468	112	5	129	714	\$1,856.00	\$34,451.86
May	534	160	8	141	843	\$2,250.00	\$48,491.67
June	558	174	5	155	892	\$2,380.00	\$47,074.06
July	504	125	9	129	767	\$2,021.00	\$42,775.97
August	522	186	9	148	865	\$2,323.00	\$48,307.92
September	487	131	11	152	781	\$1,998.00	\$42,493.47
October	455	135	5	143	738	\$1,907.00	\$42,568.50
November	361	121	4	98	584	\$1,571.00	\$42,634.02
December	308	123	7	103	541	\$1,420.00	\$34,487.40
<b>Totals:</b>	<b>5,372</b>	<b>1,619</b>	<b>82</b>	<b>1,518</b>	<b>8,491</b>	<b>\$22,678.00</b>	<b>\$470,662.77</b>

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

# UNPAID REAL ESTATE\* TAXES (as of April 25, 2017)

2016-2017 Fiscal Year / JULY 1, 2016—JUNE 30, 2017

\*The taxpayers listed were the owners of record on the tax assessment date of April 1, 2016. The listed taxpayer may have sold or transferred his or her interests to a new owner subsequent to April 1, 2016. The new owner(s) name will appear on tax accounts assessed about April 1, 2017

17 RAND RD, YARMOUTH, LLC	\$2,376.46	KERRY A. BURNELL	\$171.46
33 COLLINS RD	\$6,237.14	LATTY, AARON	\$2,379.87
41 COLLINS LLC	\$2,629.80	MAINE GATEWAY LLC	\$449.32
43 NORTH INVESTMENTS LLC	\$84.00	MAVODONES NICHOLAS M	\$2,158.09
ABBOTT NICHOLAS W	\$16,697.83	MCGEOGHEGAN MAUREEN ANN	\$125.39
BE HOSPITABLE LLC	\$13,822.87	MEEHAN ARI	\$3,696.05
BIALEK DONALD & BIALEK DONNA TC	\$4,319.59	MICHALSKI MICHAEL G	\$8,415.70
BIALEK DONALD*	\$6,362.53	MOUNTFORT G RICHARD JR	\$2,025.51
BIALEK DONALD*	\$139.04	NASON ROBERT C & MARILYN L	\$1,739.27
BIALEK DONALD*	\$104.92	OLIVADOTI ROBERT F & ALANNA P	\$2,562.22
BOYER D SCOTT & BETH M	\$24.56	PALLI, WILLIAM E., JR.	\$233.72
BROWN KENNETH J*	\$284.12	PENFOLD, RAYMOND W. & PATRICIA H.	\$14.19
BURGESS JAMES	\$4,363.95	PLEASANT STREET REALTY LLC	\$3,516.07
CONDE JUAN R	\$5,336.37	POWELL WAYNE M & ANDREA D	\$3,547.63
COYNE RICHARD S JR	\$2,378.17	PRESCOTT ERIC	\$2,700.60
DAVIES MARY T	\$1,850.16	PRIMEAU LEIGH A	\$4,132.79
DELISLE PAUL R - TRUSTEE	\$2,783.34	PRYOR, STEPHEN B.	\$106.96
DOUGHTY VALERIE J	\$1,864.66	RAND ALAN M & HEISLER EDWIN A	\$134.78
DUCAS PATRICK L	\$5,736.43	RAND JAMES	\$21.68
DUFRESNE RACHEL	\$76.77	RIDDLE TODD D & JENNIFER G	\$4,357.98
DUPONT OMER G & GLADYS	\$1,119.99	SAMRITH CHAMRIAN	\$89.57
EATON JAMES H IV & ELIZABETH T M	\$2,662.22	SEAL LANE LLC	\$7,816.89
ELAM WILLIAM N III	\$322.12	SMITH DOROTHY L	\$1,607.91
ESTABROOK LISA D	\$3,417.12	SMITH RAND	\$1,343.48
EVEN KEEL MARINE SPEC	\$2,773.11	SMITH STEPHEN W	\$2,055.73
FOX, CRAIG R.	\$2,504.41	STEUER MANAGEMENT LLC	\$2,149.56
GARNISS CORNELIA E	\$2,535.86	THOMAS & AGNES BROWN TRUST	\$9.08
GREGS PROPERTIES RTONE LLC	\$5,842.20	THOMAS, KEVIN	\$10.36
GRISWOLD, ANDREW V. & GRISWOLD, MARCIA P	\$64.70	WALLS MARY F	\$2,440.44
HIGHLAND JAMES P & MARY B	\$93.83	WALTMAN LESLIE & JOSEPH	\$1,089.28
HOLLAND, DONALD E SUPP NEEDS TRUST	\$1,515.78	WILBUR MICHAEL	\$2,021.61
HURST JANE E	\$295.99	YORK MARLENE V - HEIRS OF	\$3,836.80
JORDAN LINDA J	\$2,397.79	YOUNG DAVID T	\$3,425.51
KELLEY BRADFORD H - TRUSTEE	\$1,632.20	YOUNG DAVID T	\$1,894.19
KELLEY WINIFRED M	\$3,625.25	ZIMANYI ELLIN C	\$2,638.33
KELLEY WINIFRED M	\$272.11		
KELLEY WINIFRED M	\$102.36		
		<b>TOTAL</b>	<b>\$179,434.98</b>

## UNPAID TAXES—TAX LIENS\*

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

BIALEK DONALD & BIALEK DONNA TC	\$ 106.09
BIALEK DONALD*	\$ 115.78
BOYER D SCOTT & BETH M	\$ 78.24
BURGESS JAMES	\$ 9,482.61
CONDE JUAN R	\$ 8,973.13
COYNE RICHARD S JR	\$ 4,528.51
DELISLE PAUL R - TRUSTEE	\$ 5,831.35
DOUGHTY VALERIE J	\$ 2,852.68
EATON JAMES H IV & ELIZABETH T M	\$ 2,503.27
EVEN KEEL MARINE SPEC	\$ 7,006.72
FOCHLER DALE T	\$ 164.50
HOLLAND, DONALD E SUPP NEEDS TRUST	\$ 3,375.56
JORDAN LINDA J	\$ 4,445.92
MAVODONES NICHOLAS M	\$ 3,525.27
MCGEOGHEGAN MAUREEN ANN	\$ 325.38
NASON ROBERT C & MARILYN L	\$ 1,610.77
PALLI, WILLIAM E., JR.	\$ 4,483.90
PLEASANT STREET REALTY LLC	\$ 8,550.80
POWELL WAYNE M & ANDREA D	\$ 7,650.27
PRESCOTT ERIC	\$ 3,815.76
RAND ALAN M & HEISLER EDWIN A	\$ 316.45
RIDDLE TODD D & JENNIFER G	\$ 7,878.26
SMITH RAND	\$ 134.48
WILBUR MICHAEL	\$ 4,834.72
YORK MARLENE V - HEIRS OF	\$ 5,840.27
<b>TOTAL</b>	<b>\$ 98,430.69</b>

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—PERSONAL PROPERTY (as of April 25, 2017)

2016

ASSOC ELECTROLOGISTS OF MAINE	\$34.12	MRLD LLC	\$148.42
AT&T MOBILITY LLC	\$373.62	MSE	\$174.87
BACK COVE FAMILY CHIROPRACTIC	\$156.95	NEW ALTERNATIVE CARE LLC	\$34.12
BAY PROPERTIES REALTY	\$97.24	PARAGON SALON	\$62.27
BAYSIDE FENCE LLC	\$80.18	PENTEC HEALTH INC	\$8.53
BINGAS WINGAS	\$268.70	PHILIP P FREDERICK MD PA	\$188.52
BISTRO 233	\$511.80	POWERS PAMELA PSYCHOLOGIST	\$87.86
BUXBAUM BUILDERS	\$168.04	RAE FASULO MEDIA & MARKETING	\$75.92
BWELLHEALTH	\$106.63	REALMAINE	\$51.18
C. BRIGGS PROPERTY MANAGEMENT	\$34.12	REIKI FOR WOMEN	\$34.12
CABINET SHOP THE	\$103.22	RIVER SCHOOL HOUSE	\$34.12
CARPE DIEM WINE ROOM	\$34.12	RTM MARKETING GROUP	\$34.12
CHOPSTICK	\$181.69	SALON HAUTE COUTURE	\$34.12
COASTAL NEUROBEHAVIORAL CENTER	\$150.13	SARA SULLIVAN BA CN	\$8.53
COMPUTER FRIENDLY SERVICES	\$168.04	SHEAR BALANCE DOG SALON	\$25.59
COOK SUSAN J P A	\$10.24	SPARHAWK HYDRO COMPANY	\$858.12
DANDELION CATERING CO	\$8.53	SPEAR PAMELA	\$37.53
DAYS CRABMEAT CO	\$212.40	STEVEN THOMAS MASSAGE	\$14.50
DEPARTURE LOUNGE	\$34.12	TEN	\$34.12
DIMARZIO CATE LCPC	\$34.12	THE DISTANCE PROJECT	\$34.12
EAST COAST YACHT & SALES	\$359.97	THINK TANK COWORKING	\$48.62
ELLEN KORNETSKY LCSW	\$8.53	TUGBOAT CREATIVE AGENCY	\$34.12
EVEN KEEL MARINE SPEC	\$81.89	VILLAGE CONSIGNMENT	\$30.71
FOREST FALLS CAFE	\$204.72	WAELDNER LAW OFFICES	\$78.48
FRANK P GUIDI JR CLU	\$98.95	WARD DAVID LCSW	\$135.63
FREEPORT INN	\$1,291.44	WARM TECH SOLUTIONS	\$8.53
GRANITE RIDGE PROPERTY GROUP	\$34.12	WENDY SAWICKI	\$87.01
GREGORY E STRONG CHFC CLU	\$13.65	WOMEN TO WOMEN	\$416.27
GROW SMART MAINE	\$8.53	YARMOUTH BEVERAGE REDEMPTION C	\$95.54
HAIR DESIGN BY DANA	\$38.39	YARMOUTH EDUCATIONAL	\$179.13
HARBOURSIDE FAMILY PRACTICE	\$151.84	YARMOUTH FRAME & GALLERY	\$40.95
HEATHER MCCLELLAND PHD	\$8.53	<u>YARMOUTH PLUMBING</u>	<u>\$43.51</u>
IMPAWSIBLE IMPRESSIONS DOG SAL	\$34.12	<b>TOTAL</b>	<b>\$11,266.52</b>
INSIGHT EYECARE	\$376.18		
INTRIKATE BEAUTY AND DESIGN	\$8.53		
INTRINSIC HOMEOPATHY	\$8.53		
JIMS ODD JOBS SERVICE	\$236.28		
LEVINE SUSAN J LCSW	\$34.12		
MARK STANDEN LAW OFFICE	\$82.74		
MARRINAN MARILEE POLARITY THER	\$118.57		
MILLER NANCY BAKER LCSW	\$9.39		
MORRISON R L EXCAVATING INC	\$2,374.75		

# UNPAID TAXES—PERSONAL PROPERTY (as of April 25, 2017)

## 2010-2015

AJ BUECHE INC	\$27.56	JAMES D LIDDELL ATTY AT LAW	\$67.40
ANKLE & FOOT ASSOCIATES	\$59.40	JIMS ODD JOBS SERVICE	\$253.74
ASSOC ELECTROLOGISTS OF MAINE	\$21.56	JUST FRIENDS INC	\$27.00
BACK COVE FAMILY CHIROPRACTIC	\$342.50	JYNX PRODUCTIONS	\$21.56
BARDWELL CHIROPRACTIC CTR	\$522.62	KAPLAN VENDING	\$109.51
BAY PROPERTIES REALTY	\$207.12	KAY CHEMICAL COMPANY	\$10.06
BAYSIDE FENCE LLC	\$131.58	MAINE COTTAGE FURNITURE INC	\$239.47
BAYVIEW PEDIATRIC ASSOCIATES	\$131.99	MAINE NEUROBEHAVIORAL SERVICES	\$78.71
BLACK STOVE SHOP THE	\$46.53	MAINELY I	\$21.56
BLOCKBUSTER INC #23026	\$1,356.83	MARKS PAUL ACCUPUNCTURE	\$16.22
BOURGET JENNIFER LMT	\$53.96	MARRINAN MARILEE POLARITY THER	\$260.96
BOURNE STENSTROM CAPITAL MGT I	\$30.80	MORRISON R L EXCAVATING INC	\$9,106.24
BUXBAUM BUILDERS	\$565.77	MORTGAGE OFFICE THE	\$104.56
C. BRIGGS PROPERTY MANAGEMENT	\$21.56	MRLD LLC	\$504.67
CABINET SHOP THE	\$418.71	MSE	\$3,131.75
CADY LINDA L ATTORNEY	\$131.10	NIFTY GIFTS RETAIL TOYS	\$110.18
CANELIS OF MAINE LLC	\$1,125.72	PACE DRIVING SCHOOL	\$42.40
CAPTIVA SALON & SPA	\$268.42	PARAGON SALON	\$205.04
CARASOFT TECHNOLOGY CORP	\$36.04	POWERS PAMELA PSYCHOLOGIST	\$304.04
CHAIRS R US	\$39.08	REALMAINE	\$83.05
CHOPSTICK	\$691.80	REIKI FOR WOMEN	\$21.56
CLINICAL THERAPY	\$72.60	RICHARDS & COMPANY	\$512.31
COASTAL NEUROBEHAVIORAL CENTER	\$77.06	ROSEMONT MARKET & BAKERY	\$146.15
COMPUTER FRIENDLY SERVICES	\$1,937.22	RTM MARKETING GROUP	\$21.56
DEER RUN TAVERN	\$212.00	SALON HAUTE COUTURE	\$21.56
DENTAL SPECIALISTS	\$366.52	SEA GRASS BISTRO	\$6,071.32
DEPARTURE LOUNGE	\$21.56	SEACOAST CELLULAR	\$107.47
DIRIGO HOBBIES	\$150.36	SPARHAWK HYDRO COMPANY	\$1,773.01
ENDLESS ENERGY CORP	\$110.88	SPEAR PAMELA	\$76.82
ENI ROUTE 1 YARMOUTH LLC	\$942.48	THE DISTANCE PROJECT	\$21.56
EVEN KEEL MARINE SPEC	\$235.34	THE ENDURANCE GROUP	\$25.87
FLUID IMAGING TECHNOLOGIES	\$242.00	THINK TANK COWORKING	\$105.64
FRANK P GUIDI JR CLU	\$356.26	TIDE WALK DESIGN	\$21.56
FREEPORT INN	\$4,532.65	TUGBOAT CREATIVE AGENCY	\$21.56
GOFFS OF YARMOUTH INC	\$27.09	TURNER WARREN M ESQ	\$248.64
GRANITE RIDGE PROPERTY GROUP	\$21.56	WALTMAN & COMPANY INC	\$700.39
GREGORY E STRONG CHFC CLU	\$258.02	WARE APARTMENTS INC THE	\$172.12
HAAS ROBERT B DDS	\$1,658.82	WENDY SAWICKI	\$313.04
HAIR DESIGN BY DANA	\$30.18	WILLOW LEDGE BUILDERS	\$222.83
HAIR ESSENTIALS ETC	\$175.15	WOMEN TO WOMEN	\$511.41
HALL WILLIAM S & SONS	\$661.12	YARMOUTH EXXON	\$327.71
HOMeward DESIGN INC	\$84.59	YES MARKETING GROUP	\$84.80
HOWARD JOHN	\$234.48	YOU WANNA PIZZA ME	\$448.92
IMPAWSIBLE IMPRESSIONS DOG SAL	\$21.56	<b>TOTAL</b>	<b>\$49,793.70</b>
INDUSTRIAL PROTECTION SERVICES	\$21.56		
INSIGHT EYECARE	\$4,267.89		



## Town of Yarmouth

### Boards and Committees

#### **Board of Assessment Review**

5 Members, meets as needed

Current Members: Bert Smith, 2016, Tom Reinsborough 2018, Anita Anderson, 2017

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**

7 Members

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

Staff Liaison: [Alex Jaegerman](#), Director of Planning and Development

Town Council Liaison: [Tamson Bickford-Hamrock](#)

#### **Economic Development Advisory Board**

7 Members

Meets the 3<sup>rd</sup> 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, Ted O'Meara, James Costello

Staff Liaison: [Denise Clavette](#), Director of Economic Development

Ex-Officio member: 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

Staff Liaison: Nick Chiarimboli, Code Enforcement Officer

#### **Harbor and Waterfront Committee**

6 Members

Meets the 4<sup>th</sup> 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 2018, Matt Stevens 2018

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, Curtis Scribner 2019

Staff Liaison: [Dawn Madden](#), Finance Director

Town Council Liaison: [James MacLeod](#)

#### **Parks and Lands Committee**

7 Members

Meets the 1<sup>st</sup> Wednesday at 6:00PM

Town Hall Community Room, 200 Main Street

Current Members: Beth Sturtevant 2017, Tony Cowles 2017, Mary Webber 2018, Andrew Mazer 2018, Jamie Carter 2019, Mary Thorp 2019, Jay Waterman 2018

Staff Liaison: [Karyn Garofoli](#), Yarmouth Community Services Director  
Town Council Liaison: [David Craig](#)

#### **Planning Board**

7 Members  
Meets the 1<sup>st</sup> and 3<sup>rd</sup> Wednesday at 7:00 PM  
Log Cabin, 196 Main Street  
Current Members: Judy Colby-George 2017, Andrew Bertocci 2016, Tom Federle 2016, Andrew Schaefer 2017, Kevin O'Rourke 2017, Matt Schumacher 2016, Daniel Martinez 2018  
Staff Liaison: [Alex Jaegerman](#), Director of Planning and Development

#### **Recycling Committee**

7 Members  
Meets the 2<sup>nd</sup> Thursday Sept – June at 6:30 PM  
Town Hall Community Room, 200 Main Street  
Current Members: Andrew Mazer 2017, Newell Augur 2016, Barry Conant 2018, Chris Hill 2017, Pam Kelley 2018  
Staff Liaison: [Erik Street](#), Director of Public Works  
Town Council Liaison: [Rob Waeldner](#)

#### **School Committee (members Elected in June)**

7 Members  
Meets the 2nd and 4th Wednesday at 7:00 PM  
Log Cabin, 196 Main Street  
Members: Laura Coroi 2018, Jeanne Rapone 2018, Tim Wheaton 2018, Margaret Groban 2017, Philip Jones 2017, Leah Guay 2019, Anne Flaming 2019  
Staff Liaison: Superintendent, Andrew Dolloff

#### **Shellfish Conservation Committee**

6 Members (3 from Yarmouth/3 from North Yarmouth)  
Meets the 1<sup>st</sup> Tuesday at 7:00 PM  
Town Hall Community Room, 200 Main Street  
Current Members: North Yarmouth – Clifford Small, Harold Hibbard, Kevin Oliver; Yarmouth – Judy Colby-George, 2018  
Staff Liaison: [Bob Byron](#), Harbor Master/Shellfish Warden  
Town Council Liaison: [Andrew Kittredge](#)

#### **Sports and Recreation Committee**

7 Members  
Meets 4<sup>th</sup> Monday at 6:00PM  
Town Hall Community Room, 200 Main Street  
Current Members: Chris Bray 2017, Denise Condon 2017, George Giese 2019, Kristen Miles 2017, Alexandra Higgins 2018  
Staff Liaison: [Karyn Garofoli](#), Yarmouth Community Services Director  
Town Council Liaison: [Robert Waeldner](#)

#### **Town Council (members Elected in June)**

7 Members  
Meets the 1<sup>st</sup> and 3<sup>rd</sup> Thursday at 7:00 PM  
Log Cabin, 196 Main Street  
Current Members: Randall Bates 2017, James MacLeod 2018, Pat Thompson 2019, David Craig 2018, Robert Waeldner 2019, Andrew Kittredge 2017, Tamson Bickford-Hamrock 2017  
Staff Liaison: [Nat Tupper](#), Town Manager

## ASSESSOR

<b>Assessor:</b>	<b>Renée Lachapelle, CMA, CG #116</b>
	<b>Cumberland County Director of Regional Assessing</b>
<b>Deputy Assessor:</b>	<b>Bruce Kerns, CMA</b>
<b>Assistant Assessor:</b>	<b>Christian Kuhn, CMA</b>
<b>Admin/Appraiser Trainee:</b>	<b>Elizabeth Bragdon</b>
<b>Phone:</b>	<b>(207) 699-2475</b>

The Town Assessor, acting as an agent of the State, 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 as well as, 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.

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,

<b><u>Assessment and Tax Information 2016/2017</u></b>	
<b>Tax Mil Rate:</b>	\$17.06
<b>Tax Payment Due Dates:</b>	November 16, 2016 and May 3, 2017
<b>Interest Rate:</b>	7.0%
<b>Fiscal Year:</b>	July 1 to June 30
<b>Assessment Date:</b>	April 1, 2016
<b>Commitment Date:</b>	September 2, 2016
<b>Abatement Deadline:</b>	March 6, 2017 (185 days from Commitment)
<b>Certified Sales Ratio:</b>	100%
<b>Real Estate Property:</b>	\$1,573,033,600 : 96% of tax base
<b>Personal Property:</b>	\$57,199,900 : 4% of tax base
<b>Total Valuation:</b>	\$1,630,233,500
<b>2016/2017 Property Tax Levy:</b>	\$27,811,784

# **Yarmouth Police Department**

## **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.

Initially, I would like to thank the citizens of Yarmouth for their continued support of the police department. Your patronage is crucial in assisting officers as they strive to meet the challenges inherent within this complicated line of work to which they have dedicated themselves, especially considering all the unrest that has been occurring between the police and the citizens they serve in other parts of the country.

Police related activities remained consistent in 2016, compared to 2015, in all reportable categories of crimes against people and property. Fraud and Identity theft complaints are on the rise. Personal property stolen increased to \$104,917, compared to just \$48,970 in 2015. In total, the police department handled just over 11,200 calls for services.

In a continuing effort to deter crime and lawlessness in our community, Yarmouth police officers collectively issued summonses and effected arrests for 186 criminal violations, and conducted 3,300 motor vehicle stops.

Officers continued with in-service training completing both mandatory and elective requirements. Combined, law enforcement personnel completed 1,100 hours of training. Some of the specialized training included: New Law Updates, Cultural Diversity Awareness, Understanding Legal Marijuana, Leadership Development, Incident Command System, Autism Awareness, Crisis Negotiation, Transgender Awareness, Opioid Addiction and Treatment, Protecting Public Property Gathering Sites, Forensic Statement Analysis and Investigating Sexual Assault.

### **2016 Highlights**

The department received several grants: A Department of Justice Grant was awarded the PD to offset by fifty percent the cost of replacing officers' bulletproof 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. The Maine Bureau of Highway Safety provided funding for officers to conduct Seatbelt and Distracted Driving details.

Officer Joshua Robinson was selected to be the next K-9 Officer, and his partner, Matrix, was chosen and purchased from North Edge Kennels.

Ms. Leslie Hyde was hired as the first Yarmouth Police Chaplain. She will be responding to major events or critical incidents, and will be a welcome resource for the staff.

Officers Michael Pierce and Brian Andreasen trained as Child Safety Seat Technicians to assist residents with the proper installation of child safety seats.

Chief Michael Morrill was selected by the Maine Chiefs of Police Association as “Chief of the Year.” He was so honored in February at the MCOP Annual Winter Conference.

Officer Derek Lucas was awarded the MCOP “Life Saving by a Law Enforcement Officer” commendation for his actions while off duty. Officer Lucas was a dinner guest with a group of individuals one of whom began choking on his food. Lucas responded immediately when it became evident that the gentleman was unable to clear the obstruction. Following six to eight Heimlich maneuvers by Officer Lucas, the individual was able to resume breathing.

Lane Simsarian, a hostess for the Royal River Grillhouse, was recognized for assisting a patron who was choking. She performed the Heimlich Maneuver, which she had learned in earlier years while a student at Yarmouth High School. She was awarded a Letter of Commendation and a Challenge Coin.

Mr. John Oliver and Matt St. Cyr were recognized for rescuing a resident who had fallen overboard in the Madeleine Point mooring field. The individual was pulled from the water after struggling to access his dinghy for fifteen minutes. The individuals transported the victim to shore where Fire/Rescue members, along with Sgt. Gallant and Officer Robinson, were waiting. Both were awarded a Letter of Commendation and a Challenge Coin.

Lt. Dean Perry, with the support of Casco Bay Can, attended the National RX Drug Abuse and Heroin Summit in Atlanta, Georgia. This summit is the largest national collaboration of professionals including local, state, and federal agencies, academia, treatment providers, counselors, and educators who are impacted by drug abuse and heroin use.

Officer Michael Pierce participated with the Yarmouth Community Services and YCAN in the Lunch Crunch Program. This is a recreational and social opportunity for children between the ages of 2 – 18. 730 free meals were served during the summer months.

Along with Senator Cathy Breen, representative Janice Cooper, and AARP, Yarmouth officers participated in a Fraud Fighter Workshop for senior citizens.

Yarmouth officers participated once again in the Maine Special Olympics Law Enforcement Torch Run and raised thousands of dollars for the athletes. Thanks to Officer Brian Andreasen who coordinated this year’s successful 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. We are honored to serve you and proud to be a partner of this community.

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](http://www.yarmouth.me.us).

Respectfully submitted, Michael E. Morrill, Chief of Police



## **Yarmouth Police Department Roster for 2016**

### **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 Officers**

Robert J. Byron  
Assistants: Lee Ruby, Ian Sellick, William Owen

### **Regional Animal Control Officers**

James E. Morrill, Kenneth Walberg, Zachery Copp

### **Administrative Assistants**

Elaine M. Walsh  
Assistants: Sandra Bowie, Mary Margaret Fitzmorris

### **School Crossing Guards**

Ruth Coffey, Philip Caldwell

## **Harbor & Waterfront**

2016 had outstanding boating weather; we again saw an increase in boat traffic and transient launches at the Town Landing

There are 413 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 118 calls for service ranging from sinking boats to drifting dinghies.

## **Highlights**

A Building Committee was formed and tasked with designing and recommending replacement of the current harbormaster building. The new building will better serve the Town and our boating patrons. We are hoping for replacement in late 2017 or early 2018.

With the assistance of Town Engineer Steven Johnson a S.H.I.P. grant application was submitted. A S.H.I.P. (Small Harbor Improvements Project) grant is a federally funded program. If granted, five finger floats will be replaced at the recreational Town Landing dock. Hopefully, the grant will be approved for the beginning of the 2017 season.

In January of 2017, the Town partnered with a new online mooring vendor called **Mooringinfo.com**. The preliminary feedback from mooring holders has been very promising.

In 2016, we continued our partnership with the United States Coast Guard Command Staff at the South Portland Station. We participated in numerous public safety details including Operation Drywater - a boating under the influence prevention program.

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

Thanks also to the Public Works Department that once again provided enormous assistance with the seasonal task of installing and removing the Town floats. I would also like to thank the Parks and Recreation Department members for their continued commitment to the maintenance and upkeep of the area around the Town Landing

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

Respectfully submitted,

Robert J. Byron  
Harbormaster / Shellfish Warden

## Shellfish Conservation

It was a meager year for shellfish harvesting in Yarmouth's waters. Red Tide made an appearance off shore, which closed our area for mussels and surf clams but did not affect soft shell harvesting. The weather, however, did cooperate resulting in only three closures for the entire season.

There was no depuration harvesting in the Royal River this year. There were two days of depuration in the upper end of the Cousin's River which is typically closed to normal harvesting, but 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.

We have not received the landing reports from the Department of Marine Resources, but a dramatic reduction is expected in the number of pounds harvested in 2016 as compared to 2015.

With the approval of the Department of Marine Resources, Razor Clams were incorporated into the Shellfish Ordinance.

We have partnered with Morgan Cuthbert and the other Science Teachers at the Harrison Middle School. The partnership is a Softshell Clam Upweller System. The students from the middle school tended the Upweller located at the Town Landing on Old Shipyard Road through the summer of 2016. A clam Upweller may be described as being similar to a large aquarium for growing seed clams until such time as they are large enough to place into the clam flats. The program shows great promise and should help in the seeding of the Yarmouth clam flats.

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 off Lane's Island and in the Royal River. The group also continues to work closely with Peter Thayer from the DMR on this issue. Additionally, a Conservation Time Program was initiated with the commercial harvesters in Yarmouth. Meaning, when a commercial harvester participates in this program there is a reduction in the harvester's licensing fee for the following year.

There was a reduction of one commercial license through attrition.

Respectfully submitted,

Robert J. Byron  
Harbormaster / Shellfish Warden

# *Town of Yarmouth, Maine*



Incorporated 1849  
YARMOUTH FIRE RESCUE  
178 NORTH ROAD (PO BOX 964)  
YARMOUTH, MAINE 04096  
(207) 846-2410



MICHAEL ROBITAILLE, CHIEF OF DEPARTMENT  
BILL GODDARD, DEPUTY CHIEF

RICH KINDELAN, DEPUTY FIRE/EMS CHIEF

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## **YARMOUTH FIRE RESCUE 2016 Annual Report**

I, Michael S. Robitaille, Chief of Department, am pleased to submit the following annual report for Yarmouth Fire Rescue.

We are so grateful and proud to have served this community for another year. We'd like to start by thanking all the supportive citizens and town employees that inspire us to provide a safe community our residents and visitors alike.

In 2016, your Fire-Rescue department responded to 1694 fire and emergency medical emergencies. An increase of 51 total calls, this continues the trend of steadily increasing our requests for service over the previous 10 years.

This past year saw an increase in actual building fires from the previous year. Yarmouth experienced (5) five structure fires that resulted in approximately \$300 thousand dollars in property loss. It is also notable that because of the dedicated members and their skilled response, none of these fires resulted in total loss for any one property owner. In total, the fire operations division responded to 412 fire only responses.

The emergency medical services division had another very busy year. As usual, the EMS call volume far outweighs our fire responses and is responsible for 70% or 1282 ambulance calls. It has been identified several times, that Yarmouth has an aging population and we can only expect the need for emergency medical services to continually increase each year. These increases have led some staffing changes that included adding a second Firefighter/EMS provider on weekend days.

Training and professional development remains a high priority at Yarmouth Fire Rescue. Members spent the year participating in over 4200 hours of in-house Fire and EMS training. YFR also hosted a local Emergency Medical Technician course that graduated 4 new EMTs to our department. Furthermore, after six month of intense training, 5 members became national pro-board certified Firefighter 2. This is only a snapshot of continuous education our members pursue annually.

Volunteer recruitment and retention continues to be a struggle nationwide and Yarmouth is not immune. Establishing a recruitment and retention program was a first step in identifying items that motivate our volunteers. A crucial piece of this program is our ever-increasing need for space to operate efficiently and comfortably. The North Road Fire Station was built in 1976 and is missing critical components of a modern fire department facility. The discussion surrounding our space needs received a boost this year by the approval of funds for a comprehensive study to determine the future space needs of Fire-Rescue.

The YFR fleet saw some improvements this year. A new command staff vehicle was delivered in January and assigned to the Deputy Chief of EMS. This new vehicle replaced an SUV that was 10 years old. It is equipped to provide a mobile incident command platform at the scene of emergencies and is available (24) hours a day.

A committee of (5) volunteers worked over six months to create specifications for a new ambulance due to be delivered early 2017. This new ambulance is replacing a vehicle that is nearly 9 years old. Yarmouth Fire Rescue maintains (2) advanced life support ambulances that each transport over 400 patients a year.

Our staff continues to take opportunities to get out in the community for non-emergency outreach. Fire prevention activities and our annual open house is a great source of pride for all of us.

We are very proud of our efforts as a Heart Safe Community. Members facilitated “Hands Only CPR and AED Training” to various civic groups and totaling more than 250 individuals. With over 33 Automatic External Defibrillators placed in public buildings, and so many citizens learning “Hands Only CPR”, we are significantly increasing survivability from a sudden cardiac arrest.

Partnering with the American Red Cross gave us the opportunity host two very successful blood drives. Our volunteers help staff these events and collected over 50 units of blood. We look forward to a continued relationship with the Red Cross to offer more successful drives in the future.

In closing, we are constantly inspired by the dedication of our members and the support of their families that make Yarmouth a safe community. Without your countless hours of volunteerism, we would not be successful. We are also thankful for our Town Manager, Town Council, and all Town of Yarmouth employees for their collaboration and support in serving our community.

Respectfully submitted,

Michael Robitaille,  
Fire Chief



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# Yarmouth Economic Development 2016 Annual Report

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## Yarmouth Economic Development – who we are

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.

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"

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## Acknowledgements

### Yarmouth Town Staff

Denise Clavette,  
*Economic Development Director*  
Nat Tupper,  
*Town Manager*

### Economic Development Advisory Board

Chair, Peter Haynes  
V. Chair, Deborah Wathen-Finn  
James Costello  
Anita Demetropolous  
Ted O'Meara  
Brett Williams  
Adrienne Nardi, Ex Officio

### Yarmouth Town Council

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

## Re-Investing in the Yarmouth Community

### Yarmouth Tax Increment Financing Districts (TIF Districts)

The single most comprehensive, sustainable and successful outcome in 2016 was the establishment of three Tax Increment Financing (TIF) Districts. With many benefits to Yarmouth, these geographically-based TIF Districts 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, all of which are based on municipal valuation. Without these TIF Districts, about 47% of each new tax dollar generated would result in reduced state subsidies for education, reduced revenue sharing and increased County taxes. The three districts represent 4.97% of the Town’s total acreage:

- 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 St;
- 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 approved by the Maine Department of Economic and Community Development, March 2016. These TIF districts will generate over \$30 million in new tax revenue over the next 30 years – all to stay in Yarmouth. The “sheltered” new revenues are placed in development funds for each district to fund eligible economic development activities as listed in the development program in each district (exception is that the Downtown District can be funded by revenues generated in the Route 1 North and South Districts).

Eligible activities include funding the economic development office, salaries and studies; a pro-rated amount of other town staff salaries related to economic development; marketing Yarmouth for businesses; the arts and agricultural activities; 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). To date, the TIF Development Funds have paid for (or are slated to cover in 2017-2018) the economic development office (salaries, expenses), sidewalk improvements, infrastructure improvements, Yarmouth’s share of the Route 1 / Main Street bridge project (over \$300,000), Main Street Parking Study, and Sidewalk Study to name a few.

## Business Development

### 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 discussions with the Town of Yarmouth, exploring options for business expansion. The Economic Development Director worked with Tyler Technologies staff and project team, helped guide through the Town’s development processes, and 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. Construction on the project began early 2016 and will be completed mid-2017.

### 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 2015, Patriot Insurance began exploring options to expand and create a permanent home in Yarmouth. The company purchased the Down-East Village motel property early 2016. Patriot Insurance's expansion marked 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's project was approved, construction began fall 2016 and became one of Yarmouth's first projects approved under the Town's new Route 1 Character-Based Code. The building will have traditional New England architecture, fit within Yarmouth's historical character, a well-designed landscape, gardens, and connect to the Town's walking path.

### Five County Credit Union

Five County Credit Union, who has leased space in Falmouth for 16 years, yet wanted to own land and building – purchased the former Brookside Motel property on Route 1 in Yarmouth. The project was approved, and construction began fall of 2016. Yarmouth provided an excellent opportunity for a location close to residential areas and a good mid-point between their Portland and Brunswick locations. Five County Credit Union is planning to have longer hours, implement their Interactive Teller Machines (ITMs), connecting them to their Lewiston staff. Five County Credit Union will mark the first credit union to open in Yarmouth.

### Business Assistance & Community Development

In addition to the Tyler Technologies and Patriot Insurance expansions, the Economic Development Director worked with over 75+ businesses, developers, organizations and agencies during 2015-2016. Some of the highlights include:

- METRO: Yarmouth became part of the expanded METRO service north of Portland. METRO Breez began service June 2016, with 4 Yarmouth 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. Four Yarmouth businesses /organizations participated in 2016 - IceIt! Bakery, Island Treasure Toys, Dandelion Catering and 317 Main.
- Yarmouth Arts: involved with collaborative conversations on bringing the arts to a higher visibility in Yarmouth.
- Assisting Dandelion Catering, that is anticipated to expand their catering business, and add a 30-40 seat restaurant with small bar area, at the Sparhawk Mill in 2017.
- Developed Downtown / Main Street Parking Study project content and RFP, to be conducted and completed by July 2017. The study will inventory and map existing public and private parking (inclusive of pedestrian linkages), conduct a parking survey, parking utilization observations and analysis, assess existing and future land uses and projected demand, and identify parking recommendations, management strategies and priorities.
- Yarmouth welcomed new businesses: Garmin (which purchased DeLorme and is leasing their space); Mad Gabs; Riley Woodworks; Woodhull; Acapello Salons; Gingham Shop; Handy's / Otto's; Owl and Elm; Charlie Hewitt, sculptor – bought Goff's Hardware and converted it into two business spaces and a residence.

## Market 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. Developing a business market analysis was identified as one of the highest priorities. Planning Decisions, Inc., consulting firm, developed the Market Analysis & Action Plan Matrix, with the final report submitted February 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. Several businesses who researched area communities as potential development opportunities, have gained valuable knowledge from the information in the report on: Yarmouth's community profile, the competitive advantage in the region, growth opportunities and sectors, and land and development potential.

## Business Outreach & Visitation Program

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.

The Town of Yarmouth's Economic Development Advisory Board and Economic Development Director believe in the value of a strong and vibrant business community as an integral part of our town. Existing businesses make investments in facilities, create jobs and provide a support network that is the heart of a strong local economy. For these reasons, we embarked on a Business Outreach & Visitation Program with the purpose to open and enhance the lines of communication and help local businesses succeed. The program began in December 2016 and will continue throughout 2017. We are here to listen and learn about a business, and to gather concise, accurate and up-to-date information about the needs and challenges our businesses face. With this information, we can help link local businesses to a variety of resources and information such as: financial, technological, business planning, marketing, job training, how to navigate the planning, zoning and permitting processes, and more. We are here to help Yarmouth businesses succeed.

The Business Outreach & Visitation Program will help Yarmouth:

- Learn about concerns, problems and needs local businesses face;
- Help businesses find solutions to problems and challenges;
- Retain jobs and attract new businesses;
- Improve the business climate;
- Assist businesses with expansion, growth and job creation;
- Help local businesses learn about available resources and incentives that may benefit their future growth and continued success;
- Establish an open line of communication, allowing the Town to better identify and serve the needs of Yarmouth's business community.

## 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 our first two years of our existence have been focused on building community collaboration through engaging 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 that will guide our work going forward:

- Expand the Town's tools for economic development
- Create walkable, mixed-use housing, commercial development around Main Street, Route 1 and the waterfront
- 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
- Create more opportunities for growth for existing businesses in town, for the self-employed, and for new small information technology businesses
- Market and expand arts and culture on Main Street



Alexander Jaegerman, FAICP, Director of Planning & Development  
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Fax: 207-846-2438  
[ajaegerman@yarmouth.me.us](mailto:ajaegerman@yarmouth.me.us)

In 2016, the **Planning and Development Department** has continued to implement strategies of the comprehensive plan including the Complete Streets Policy and the proposed Character Based Development Code. In the development arena, construction of several approved commercial projects is underway, along with continued residential development.

The **Complete Streets Policy** was unanimously approved by the Town Council on November 19, 2015. 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. Since adopting the policy, the Department of Planning & Development has pursued three important Complete Streets projects through PACTS, the area metropolitan transportation planning and funding agency.

**Route 1 Complete Street Study:** This is a multi-community project to make Route 1 a Complete Street from Falmouth through Freeport. (Initially including Falmouth, Cumberland and Yarmouth, Freeport has recently joined the effort.) In Yarmouth, the Route 1 Complete Streets program is revisiting the many previous Route 1 plans to update and refresh them, along with integration of recent developments including the design of the new Route 1 Bridge. The study will provide recommended roadway, sidewalk/multi-use path and crosswalk improvement plans for the entire corridor with emphasis on intersections including Portland Street, Hannaford and Willow, East Main, Spring St./Rt. 88, and Exit 17.

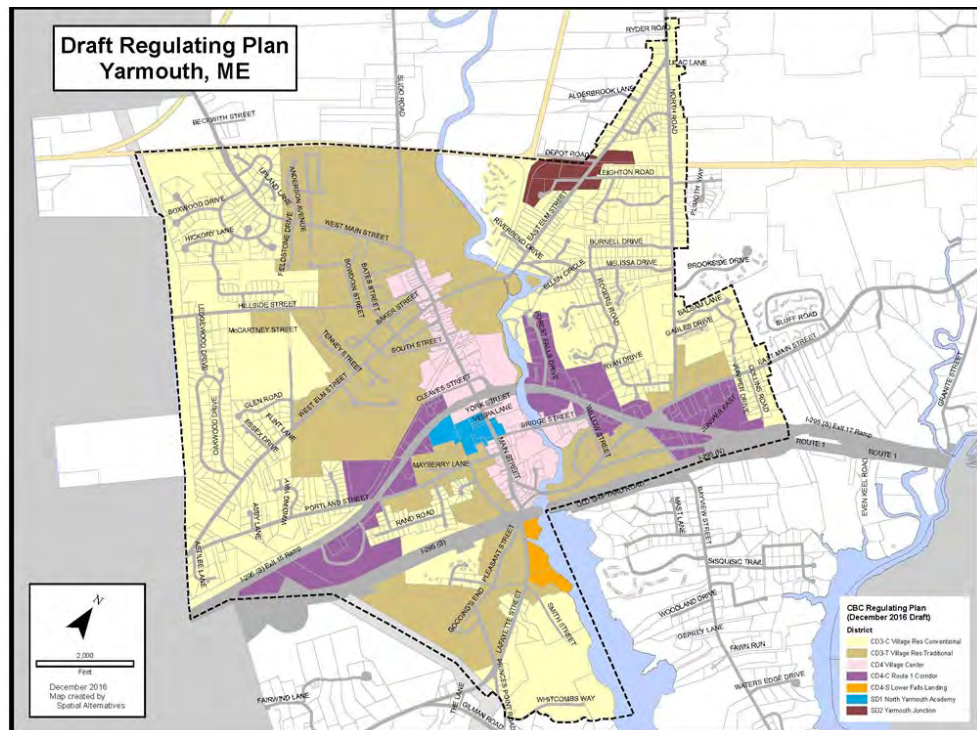
**Sidewalk Study:** PACTS has provided a small grant with local match that will fund a sidewalk assessment for the Town, to inventory sidewalks, assess their condition and ADA compliance, prioritize improvements, and assess gaps in the sidewalk network and recommend a phasing plan to expand the sidewalk network.

**Extension of Beth Condon Pathway to Exit 17:** The Planning Office has submitted a grant request to PACTS to extend the Beth Condon Pathway from its terminus at 936 Route 1 to Exit 17, where it will cross from the west to the east side at the new Exit 17 signal scheduled for construction this spring. The project will also reconfigure the Exit 17 southbound ramp onto Route 1 south to eliminate the “sling-shot” ramp and tie into the intersection with the turn lane onto Rt. 1 northbound.





The Planning Board has completed its review of the **Character Based Development Code (CBDC)** and recommended unanimously on November 30, 2016 that the Town Council adopt the new code. The CBDC for the larger village area was developed after Planapalooza II in September of 2014, as an implementation measure of the comprehensive plan. The CBDC was careful-



ly reviewed by the Comprehensive Plan Implementation Committee (CPIC) who worked with the Planning Board to revise and refine the proposed code to replace the zoning in the village area, including Main Street, Lower Falls Landing, Yarmouth Junction, and the residential neighborhoods currently zoned MDR.

Yarmouth has experienced considerable **development activity** in 2016. Commercial projects under construction include:

The 94,000 square foot expansion of **Tyler Technologies** office building south of Exit 15 off Route 1



The new **Patriot Insurance** 34,000 square foot office building at 705 Route 1 (formerly Downeast Village)



**Five County Credit Union** at 219 Route 1

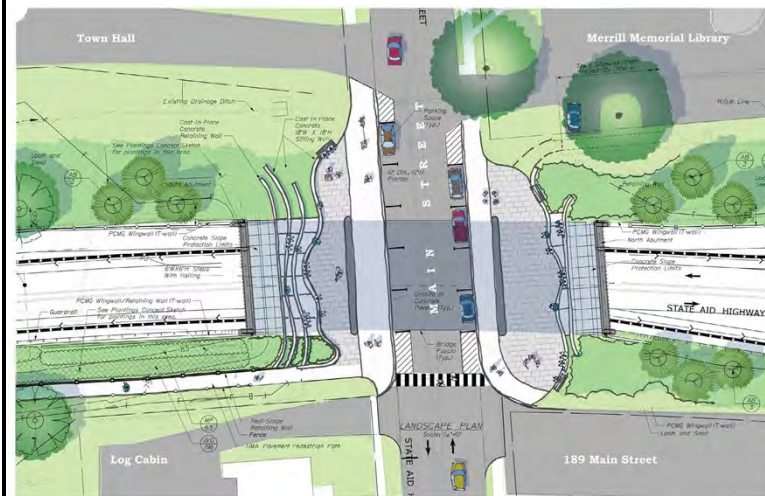


**Residential Development** has continued at a steady pace. **Village Run**, a 26 lot Open Space Residential Subdivision off Sligo Road was approved in 2015 and is currently under construction.



**Bartlett Woods**, a 28-unit senior housing development is under construction as well.

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). 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 a plan for the “rooms” under the bridge to make them attractive and usable for community functions.



The Planning & Development Department serves the Planning Board and Town Council on policy, planning, zoning, and development review functions. In 2016 we revised the Subdivision Ordinance, Chapter 601, to bring it into compliance with State standards and to modernize the street standards, including new provisions to allow private streets with appropriate levels of improvement. All developments undergoing site plan or building & lot plan review as well as 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.



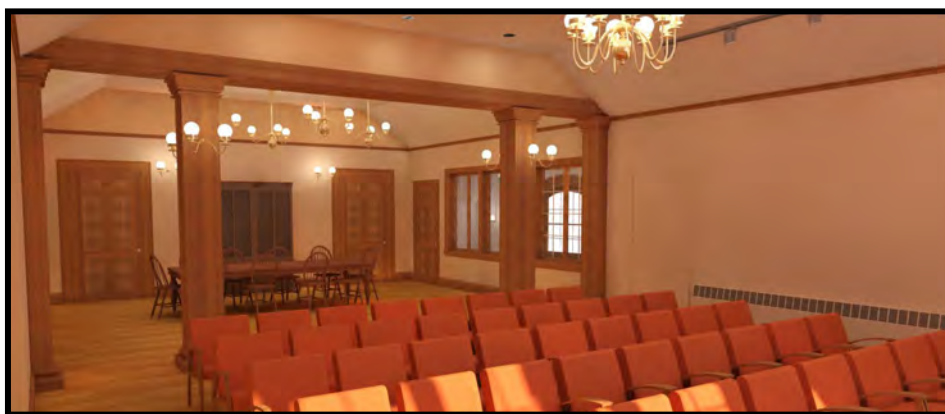
## **Merrill Memorial Library Annual Report 2016**



*"The Merrill Memorial Library is a public library that makes available to all members of the community a broad range of materials, services and information. The mission of the library is to provide our patrons with educational, recreational and cultural enrichment and opportunities for independent learning and for personal and professional growth. The library trustees and staff will support this mission by providing an environment that is welcoming, stimulating, respectful and supportive."*

The Library experienced significant growth in 2016. Much of this growth is attributed to increased visibility within the community owing to the recent improvements made to the facility in the 2014 renovation. Additionally, there was significant community input gathered for the compilation of the 2017-2021 Strategic Plan document. Although the plan was not finalized until the fall of 2016, the Community Survey results were available earlier in the year and this gave the staff the ability to get a head start on initiatives identified in the plan.

The 2017-2021 Strategic Plan was presented to community members in October and is available in print at the Library as well as on the Library homepage, [www.yarmouthlibrary.org](http://www.yarmouthlibrary.org). The Plan outlines several areas in which the Library Staff and Trustees will focus resources for the next 5 years. Early progress has been made in improving Library communications with the community, expanding the slate of programs for children and adults, developing services for local business owners and preparing for the eventual move to a statewide consortium platform.



### ***Some 2016 data:***

The Lewis Hall meeting room usage by community groups doubled from 87 bookings in 2015 to 176 bookings in 2016. We added a dedicated laptop and an extra projector to the meeting rooms, as well as additional light blocking shades and sound absorbing acoustical panels, which significantly improved the room's performance. We continue to tweak the room usage process to allow for maximum efficiency and safety. Both rooms were enjoyed by non-profits and for-profit entities of many kinds.

- We have added a regular outreach visit to Bay Square Assisted Living, which includes one staff member with a full complement of Library materials and resources.



- New furnishings were installed in all of the Juvenile areas on the ground floor.
- A new copier with SCAN & FAX capabilities was installed on the ground floor.
- We provided free passes to area museums to 146 families.
- We added a monthly matinee of a current release movie, and a twice monthly screening of classic films.
- We resurrected our walk-in tech help program TECHSPRESSO, and helped people every Tuesday afternoon for 33 weeks.
- Patrons downloaded audios and e-books 4750 times thru the downloadable Overdrive Library.
- We borrowed 1414 items from other libraries across the country for our patrons.
- We loaned MML items 112,000 times in 2016.
- For children, we added two new adventure backpacks, "Birding" and "Astronomy".
- We added the following new children's programs: monthly book group, Tail Waggin' Tales read aloud program, ECO-KIDS environmental club, Magic the Gathering open card gaming on Fridays and Pokemon the Card Game on Mondays.
- We registered 437 children for the annual Summer Reading Program and expanded the program with outreach to include Wednesday Science in the Park and Mondays at Lunch Crunch.
- We held 8 adult Reader's Circle book discussions, two titles in concert with the annual Camden Conference on Russia Resurgent.

We enjoy our place in the Yarmouth community and look forward to serving you all in the years to come. Your comments are welcome anytime.

Respectfully submitted,

Heidi Grimm, Library Director  
 Judy Clark, Asst. Director & Circulation Librarian  
 Nissa Flanagan, Network & Technical Services  
 Maegan Batson, Children's Librarian  
 Melissa Madigan, Youth Services  
 Jeff Eastman, Media & Technology  
 Trudy Briggs, Adult Services  
 Maryallyn Dennison, Circulation & Adult Programs



## Yarmouth Department of Public Works

To the Citizens of Yarmouth:

On behalf of the Highway, Transfer & Recycling, and Vehicle Maintenance Departments - I am happy to submit the 2016 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 - 3.7 miles.

**Project Areas:** Battery Point Lane, Broad Arrow Trail, Brookside Dr., East Elm St. Main St. to Bridge St, Elmwood Ave, Glen Rd, North Rd., Leighton Rd. to East Main St, Nubbin Reach, Old Shipyard Rd, Pinewood Rd, Portland St - Main to RT 1, Smith Street, West Elm St. - McCartney St. to Portland St, and Woodland. Sidewalk Rehabilitation: Glen Rd. - 1,113'.

**Drainage Improvements:** Harborview Dr. Cross Culvert & Ledge Rd. Cross Culvert.

#### **General Maintenance:**

458 catch basins cleaned removing 223 CY of sediment from the basins. 65 miles of road and 23 miles of sidewalk swept. Handled 11 ditching / drainage projects, repaired / replaced 20 catch basins, repaired 15 manholes and installed or repaired 71 signs.

#### **Winter Maintenance: 2015-16 Season**

The winter of 2015-16 produced 57.5" of snow and 17 storm events. The Department used 1213.25 tons of salt and 452.25 CY of sand. The first storm was recorded on 12/29/16 and the last storm was recorded on 4/26/16. Total man hours for the 2015-16 winter season were 1,213.25.

### **Transfer & Recycling**

The Transfer Station has some fresh new faces this year. Curtis Dimock was promoted from the Highway Garage to Transfer Station Superintendent. Patrick Coffey was hired as a new Transfer Station Operator. In 2016, Yarmouth recycled 945.97 tons of material and disposed of 1,818.75 tons of trash; produced an average recycling rate of approximately 37%; 1,548 tons of chips from brush sent for biomass fuel; 966 tons of chips from demolition wood sent for biomass fuel; 3,000 CY of yard waste turned into 1,468 CY of compost; 60 CY of Food Waste turned into compost and diverted from the waste stream.

#### **Items Collected and Recycled:**

Electronic Waste - 38.11 tons, Bulky Waste - 349.61 tons, Shingles - 118.13 tons, Sheetrock - 300 CY, Scrap Metal (includes appliances) - 205.32 tons, Cardboard - 124 tons, Tires - 8.62 tons, Waste Oil and Antifreeze - 2,225 gallons, Batteries - 546 lbs., Mercury Thermostats - 12 lbs., CFT / Lamps 1.27 tons, Clothing / Textiles - 13 tons, Swap House / Book Barn - 23 tons est. diverted from trash.

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

### **Recycling Committee**

The Recycling Committee was very active in 2016.

The Recycling Committee is still working to increase the recycling rate - have held steady around 37%.

The Committee expanded the Food Waste collection at the 2016 Clam Festival. 3,600 lbs. of Food Waste was collected and composted, and over 2 tons of recyclables were collected.

The Committee is looking to expand again in 2017.

The Committee worked with Ameriprise Financial in Yarmouth to host a free Paper Shredding Event.

The Committee continues to look for opportunities to use Wilby Town Recycling Mascot.

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 2017. Major projects include a review of current operations and programs, while evaluating the addition of a second compactor for recycling, and the merits of a PAYT and automated curbside collection.

### **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 will be hosting its 4th Annual Open House on May 20th during National Public Works Week.

This year, we have a few new faces working on the vehicles and an employee promotion. Chris Hall was promoted to Superintendent of Vehicle Maintenance, and we have two new mechanics - Joseph Plante and Gary Green.

Respectfully submitted,

Erik S. Street - Director of Public Works



## General Assistance

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 2016 Calendar Year:

57 applications submitted/reviewed (including repeats)

General Assistance granted to 40 households consisting of 71 household members for a total of \$18,342.77 as follows:

Rent Assistance – \$12,580.71

Medical/Prescription Assistance – \$995.17

Electricity Assistance – \$1,164.42

Food Assistance - \$177.27

Household/Personal Care Items - \$263.20

Burials - \$3,162.00

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 2015 – 2016 heating season, close to \$6,000.00 in heating fuel assistance was awarded to 21 different households a total of 28 times. This was a substantial decline in use of the fund from the previous year due to a very 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 in the beginning of the heating season thanks to LL Bean and Downeast Energy. It is heartwarming to work in a community that has such a wealth of generosity among its residents and businesses.

Respectfully Submitted,

[Johanna Hanselman](#), General Assistance Administrator

## Town Engineer

The Town Engineer provides engineering and technical support to Town Departments, citizen committees, including the 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.

2016 Highlights include the following:

- Supported Quiet Zone Task Force Committee and Council in construction of Supplemental Safety Measures (SSM's) and the establishment of a new rail corridor Quiet Zone in Yarmouth;
- Supported Bridge Advisory Committee (BAC) in stakeholder work for the replacement of the Route 1 bridge over Main Street;
- Managed construction for replacement of sewer main hangers on Cotton Mill Bridge (Bridge Street);
- 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;
- Developed new stormwater Operation and Maintenance Plans for Town Departments including Yarmouth Fire Department, Yarmouth Police Department, Yarmouth Community Services, Yarmouth Public Works and Yarmouth Sewer Department;
- Facilitated the conversion of several Town buildings to natural gas for heat, including the West Main Street Schools, 52 North Road, East Main Street Community House and the Parks Department shop facility on McCartney Street;
- 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;
- 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;
- Provided support to Town owned cemeteries as required;
- Performed E-911 Addressing for Town as required;
- Providing coordination between Town and MDOT for Exit 17 traffic signal project;
- Developed RFP for inspection/load rating of Town owned bridges;
- Provided design and planning services to Harbor and Waterfront sub-committee for new Harbor-master Building project;
- Supported Public Works in community outreach effort during National Public Works Week;

- Facilitated update of Town tax mapping;
- Provided technical support to Yarmouth Police Department as required;
- Developed RFQ for dewatering system upgrades at the Waste Water Department;
- Supported Waste Water Department in Inflow and Infiltration (I&I) removal planning;
- Performed approximately 34 technical project reviews in support of Planning Board
- Manage replacement of chilled water pipe insulation in Town Hall;
- Facilitated successful construction inspection of several new development projects including Village Run, Latchstring Way, Tyler Technologies, Patriot Insurance, Casco Bay Ford, Days Crabmeat and 5 County Credit Union;
- Coordinated with MDOT for maintenance work on Cotton Mill Bridge;
- Supported Planning Director in update of Chapter 601 of the Code of Ordinances;
- Supported interview and selection process for hiring of several staff positions in the Sewer Department,
- Public Works Department and Planning Department;
- Negotiated replacement of sewer main hanger system on East Main Street Bridge;
- Facilitated wall and column masonry repair at Yarmouth Fire Department;
- Supported repair of entrance and access ramp at the Cousins Island Community House;
- Facilitated the replacement of the access ramp at the Log Cabin;
- Facilitated the replacement of the YCS building roof;
- Managed installation of electric vehicle charging station at YCS;
- Supported the installation of new METRO bus stop infrastructure;
- Supported relocation of Clam Festival power supply;
- Supported installation of new electronic access system in Town Hall.

Steve S. Johnson, P.E., Town Engineer

## The CULPRITS



WATERSHED WEEKLY

## YARMOUTH WATER POLLUTION CONTROL DEPARTMENT

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 Whitcombs 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 trimmed of vegetation seasonally

### YWPCF TREATMENT EFFICIENCY

- ▶ Total Gallons Wastewater Treated: 277,129, 000
- ▶ Total Suspended Solids Removal Efficiency: 98%
- ▶ B.O.D. Removal Efficiency: 97%

### After Hours Callouts

- ▶ Emergency Dig Safes: 0
- ▶ CMP Power Failures: 9
- ▶ Electro-mechanical Malfunction: 11
- ▶ Rain Induced Hi Water Alarms: 3
- ▶ Pump Failure Due to Diaper Wipes: 9
- ▶ **Total Number of Call Outs: 32**

### YWPCF REDUCE, REUSE, RECYCLE STATS

- ▶ Total Dry Tons of Waste Sludge Produced: 129 Dry Tons
- ▶ Total Cubic Yards of Sludge Composted: 1116 Cubic Yards
- ▶ Total Cubic Yards of Woodchip Amendment Used: 2792 Cubic Yards
  - \*Wood Chips are recycled from Yarmouth Transfer Station
- ▶ Total Cubic Yards Wood Ash Amendment Used: 2918 Cubic Yards
  - \*Wood Ash is recycled material from paper mill biomass burners.
- ▶ Total Cubic Yards of Compost Produced: 6826 Cubic Yards
- ▶ Total Cubic Yards of Compost Used as Soil Amendment: 5800 Cubic Yards

### RENOVATIONS, UPGRADES & REPAIRS

- Continued to upgrade the Waste Water Department SCADA system by adding hardware and programming that allows constant monitoring and control of chemical addition to the effluent as well as constant monitoring of effluent pH levels resulting in a cost savings on chemical purchases.
- Rebuilt pumps at Forest Falls Pump Station.
- Installed new roof at WWTP Operations Building
- Rebuilt pumps at Bridge Street Pump Station
- Replaced Variable Frequency Drives for pumps at Harbor and Royal River Pump Stations.
- CPM Construction replaced sewer pipe supports on Cotton Mill Bridge
- Wyman and Simpson Construction has been contracted to replace sewer pipe supports on Route 88 Bridge. Work will begin this spring.
- Renewal of Maine DEP Discharge Permits for Whitcombs Way and Sea Meadows Treatment Facilities was begun in June of 2016 and are expected to be completed by May of 2017.
- Pilot tests of sludge dewatering equipment have taken place over the past 4 years as preparation to replace the existing sludge dewatering equipment that is 25 years old. Wright-Pierce Engineers

**INFRASTRUCTURE MAINTENANCE:** 30 Pump Station wet wells were cleaned twice in 2016 removing inorganic material that can damage pumps; 51,000 feet of gravity sewer pipe were cleaned in Zone 3; 90,000 gallons of treated wastewater were used to clean the pipelines producing a significant savings as opposed to using potable water; 1.0 cubic yards of sand, gravel and rocks were removed from the lines.



## **YARMOUTH COMMUNITY SERVICES**

### ***Parks & Recreation Divisions***

After 36 years of providing year-round leisure and recreational opportunities, the Town of Yarmouth's Parks, Recreation, & Community Services department is proud of all the hard work it takes to create and offer so many events, programs, and facilities. From the many blades of grass maintained, trash barrels emptied, summer camps, after-school and sports programs offered, and the variety of volunteer-supported committees' efforts – life is certainly busy at YCS.

I would like to identify the committed and professional employees who currently work hard to provide great services and facilities throughout Yarmouth:

#### **PARKS DIVISION**

Zac Wiest (25 years)  
Earle Rowe (10 years)  
Jay Mountain (7 years)  
Ken Gillis (9 seasons)  
Jose Linares (new in 2016!)

#### **RECREATION DIVISION**

Jason Veilleux (12 years)  
Mike Caron (5 years)  
Maryanne Strand (8 years)

Through unique teamwork and partnerships, the YCS Parks Division and Recreation Division staff, contractors, sponsors, and numerous volunteers strive to provide well-maintained facilities and top-notch programs and events for all residents.

Here are some of the exciting happenings from 2016:

- ❖ YHS Tennis Court Facility was demolished and rebuilt;
- ❖ West Side Trail installed benches and applied for a \$50,000 grant to add an additional 2 miles of trail to its length;
- ❖ Parks and Lands Committee reviewed and/or completed management plans for Tinker Preserve and Pratt's Brook Park, aided mapping requests for the town and developed new trail signage for Pratt's Brook Park;
- ❖ Lunch Crunch summer program successfully expanded under YCS staff, YCAN volunteers, and YHS student leadership to provide field trips, additional community support, and increased participation;
- ❖ Tree Committee was awarded a Project Canopy grant and planted over 45 trees in our parks and along our streets;
- ❖ YCS partnered with Rowe School to create a natural element for independent and group play at their playground;
- ❖ YCS supports the efforts of YCAN through the shoveling program, Operation Bundle-Up, and Project Holiday;
- ❖ YCS provided over \$6,900 in camp scholarships for Yarmouth students to attend various summer camps;
- ❖ Sports and Recreation Committee supported the efforts to restore "Bug" field at Winslow Park;
- ❖ YCS facilitated over 500 phone calls for the Medical Loan Closet which aids residents in need of medical equipment;



- ❖ Parks department staff expanded snow grooming for Nordic ski opportunities for the schools and general public;
- ❖ YCS provided 3 exciting movie nights and 8 summer performances to complement our busy summer months.

Parks, beach, water access points, fields, trails, courts, outdoor track, Blake skating pond, Camp SOCI, the Community House, and other public spaces are consistently cared for and monitored by the Parks Division staff and our department partners. To discover and enjoy these locations, please check out the 2013 version of the Open Space Guide on our website or pick one up at the YCS office, the Town Hall, or the Library.

In 2016, YCS continued to guide Eagle Scouts candidates as they improved our town's properties through projects such as the Tenney Street-to-Hillside Road pathway by Benjamin Dow and the StoryBook Walk at Tinker Preserve.

Celebrating tradition is one of our long-standing goals at YCS. Join us in 2017 for one of the following:

27<sup>th</sup> Annual Father-Daughter Valentine's Dance ∞ 30<sup>th</sup> Annual Scavenger Hunt ∞ 30<sup>th</sup>  
Annual Easter Egg Hunt  
12<sup>th</sup> Annual Wellness Fair ∞ Mother-Son Mother's Day Activity ∞ Annual Arbor Day  
Celebration  
3<sup>rd</sup> Annual Last-Day of School Movie Night ∞ 32<sup>nd</sup> Annual Summer Arts Series ∞ 15<sup>th</sup>  
Annual Garden Dinner  
4<sup>th</sup> Annual Harvest Festival ∞ 11<sup>th</sup> Annual Pumpkin Run ∞ 37<sup>th</sup> Annual Carol Sing and  
Christmas Tree Lighting  
7<sup>th</sup> Annual Hike with Santa

Yarmouth benefits from the wide-spread volunteerism by many groups who support the work of the YCS department and promote the unique sense of pride in town. We are always looking forward to meeting new residents who would like to become involved in our programming. Don't hesitate to connect with us for just a concert in the park or many of our opportunities. We hope you enjoy the wonderful programs, events, projects, and organizations in Yarmouth.

Visit us ***behind Town Hall*** or on-line at ***www.yarmouthcommunityservices.org***  
Contact us by email at ***ycsadmin@yarmouth.me.us*** or call us at ***(207) 846-2406***

Respectfully submitted,  
Karyn MacNeill, YCS Director

Dear Yarmouth Citizens:

I am pleased to offer this report on behalf of the Yarmouth School Department. For many years, the citizens of Yarmouth and the Yarmouth Schools have enjoyed a mutually beneficial relationship. The schools benefit from significant and meaningful support from the citizens – both financial and volunteerism – and the citizens benefit from having schools that are recognized on almost every measure as being among the finest in Maine. We are thankful for that support and are pledged to making the most of those resources each year.

Data shows us that Maine schools are performing above the U.S. average on standardized measures in Grade 4, Grade 8, and Grade 12, while placing among the lowest in the country in terms of governmental spending on education. In a state where the use of educational resources is among the most efficient in the nation, Yarmouth Schools have been identified among the most efficient and highest performing (<https://usm.maine.edu/cepare/maine-public-school-efficiency-profiles>) – but there are challenges ahead. Most significantly, our school facilities are becoming more and more crowded as enrollment continues to expand. A few short years ago, Yarmouth Schools enrolled fewer than 1,400 students. This year, more than 1,600 students attend our schools, and the forecast for the future calls for continued growth over the next ten years, to more than 1,900 students by 2027 (based on an independent study). This growth will require a significant response from the schools and, therefore, the community. We are in the early stages of a district-wide facilities study, exploring the needs and potential options to address this concern at each of our schools.

A second challenge to our schools will be the need for a public pre-kindergarten program. Research confirms that such programming is especially important for students of lower income families - a sector of our population that is growing annually. This adds to our school capacity concerns and will be considered as part of the facilities study.

As technology and access to information advance at rapid speeds we are challenged to look beyond our state's borders, recognizing that our students will be competing for jobs, promotions, and leadership positions not with students from neighboring towns, but with students from around the globe. Schools throughout the world are preparing their students for the global marketplace much as we are, but with one significant difference; students in other countries and in other regions of the United States are leaving high school conversant in at least two world languages. Although our students perform very well on standardized measures and report that they are well-prepared for core subjects at the university level, in order for us to fully prepare students for the world beyond Yarmouth High School we must implement a true language acquisition program beginning at the earliest levels of schooling. The challenge will be to accomplish this while continuing to provide meaningful experiences in literacy, mathematics, social studies, science and technology, visual and performing arts, and health and physical education across all grade levels.

Finally, I would be remiss if I did not share with you the growing diversity of our student body. I am pleased to report that we now have students attending our schools who come to us from more than 20 countries, bringing with them a global perspective and appreciation for the liberties and opportunities provided to each of us as citizens of the United States. Given the opportunity to meet these students and hear their stories, one cannot help but gain a greater respect for their effort to join our community. I ask you to join me in welcoming them to the Yarmouth Schools.

Thank you for your continued support of our schools and our students. We are appreciative of that support and look forward to working with you to further the reputation of the Town of Yarmouth and the Yarmouth Schools.

Sincerely,



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



<b>Class of 2016 Future Plans</b>	
Summa * 97.5 to 100	
Magna # 94.5 to 97.49	
Cum Laude % 92.5 to 94.49	
Community Service Distinction ^	
Lucy Alexander *	Willams College
Martin Altieri #	Southern Maine Community College
Kervens Antoine	Southern Maine Community College
Caroline Augenblick *	Barnard College
Lauren Bartlett #^	Syracuse University
Andrew Beatty %	College of the Holy Cross
Matthew Beatty %	Fordham University
Henry Becker %	Gap year, then The George Washington University
Molly Bernier	University of New Hampshire
Christopher Bock	University of Maine Orono
Matthew Bolles	University of Maine Orono
Anna Bouton	University of Maine Orono
Noah Bradbury	Work Force
Parker Bradbury	Work Force
Keirstin Caldwell ^	New England Carpenters Trading Fund
Liam Caplan	Post-graduate year at Cheshire Academy
Sabrina Caramando #^	University of Vermont
Nathan Carolan	Maine College of Art
Norman Carver	Eastern Nazarene College
Charles Cawley	Endicott College
Tristan Cilley	University of St. Andrews
Elisabeth Clark #^	University of Vermont
Heather Clark %	Bentley University
Erin Clukey	Gap year
Noah Colby-George	University of Kansas
Walter Conrad *^	Gap semester, then Middlebury College
Stephanie Contois ^	Lesley University
Cody Cook *^	Eastern Nazarene College
Jacob Cooper #	University of Southern Maine
Mari Cooper #^	St. Lawrence University
Bailey Darling %	Acadia University

Rebecca Davidson	Full Sail University
Joseph DeFusco	Saint Anselm College
James Delp	University of Maine Orono
Amanda Dettmann #^	Marist College
John Diggins #	Northeastern University
Campbell Dorsett #^	Gap year, then Boston College
Benjamin Dow ^	Rochester Institute of Technology
Christina Dressel #^	College of the Holy Cross
Jennifer Dubois ^	Plymouth State University
Ethan Eckersley-Ray	Loyola University
Emma Egan %^	Williams College
Annabelle Elvidge #	Saint Michael's College
Jillian Fischer ^	The Fashion Institute of Technology
Grace Fortin #	University of New England
Joseph Fortin	Eastern Nazarene College
Nathanael Gallagher *^	Dartmouth College
Sarah Gleason *^	Saint Anselm College
Katherine Glenn ^	University of Maine at Farmington
Emma Glessner *^	Bucknell University
Patrick Grant #^	Hamilton College
Caleb Gray %^	University of Dayton
Noah Grondin	Work Force
Jonathan Groothoff #^	Messiah College
Aizhan Gwynne ^	Southern Maine Community College
Morgan Hamre #^	Hobart and William Smith Colleges
Veronica Handy	Lesley University
Sophia Harrison ^	The University of Maryland College Park
Meredith Hawkins #	Boston College
Jake Henrich	University of Maine Orono
Marina Hernandez #^	Cornell University
Roman Himes	Gap Semester
Andrea Hincks %	Endicott College
Henry Jones %	Northeastern University
Samantha Jones %	University of Saint Andrews
Nicholas Kamra	Concordia University
Elizabeth King *	New York University
Andrew Kinsman	Work Force

Sarah Kirk #	University of Virginia
Ambrosia Klenda	University of Maine
Luke Klenda %	St. Joseph's College of Maine
Anna Kressbach	The American University of Paris
Christopher Landry	Maine Maritime Academy
William Landry ^	Springfield College
Even Laukli %	University of Oslo
Danielle Laverdiere *^	Middlebury College
Musseit Alexander M'Bareck ^	Pacific Lutheran University
Sierra Mahoney	Coastal Carolina University
Paul McNeil III %^	University of Alabama
Ethan Merrill %	Worcester Polytechnic Institute
Victoria Messina %	Emmanuel College
Samantha Middleton	United States Armed Forces
Sarah Miller ^	University of New Hampshire
Sydney Mogul-Campbell %	Boston University
Allyson Molloy	Southern Maine Community College
Breanna Morrill %^	Saint Joseph's College
Karl Munroe #^	New York University
Ian Murrin	Augustana College
Conor O'Donnell *	University of Michigan
Eleanor O'Gorman #	Rochester Institute of Technology
Charles O'Halloran ^	Eckerd College
Eavan O'Neill ^	St. Lawrence University
Noah Pellerin	Assumption College
Ethan W. Peters #^	Worcester Polytechnic Institute
Christopher Pidden %	University of Maine Orono
Caelan Pike Meter	Westminster College, Salt Lake City
Channing Pooley %^	Dickinson College
Colin Prato %^	University of New Hampshire
Lucas Prescott %	Gap Year
Alex Pride	University of Western Ontario
Sierra Reed	Indiana University
Cara Ricciardi	Merrimack College
Annalise Richards	Husson University
Liane Rolls	College of the Atlantic
Eve Roth	Pratt Institute

Erik Salmon %	University of Denver
Hannah Sanborn ^	Southern Maine Community College
Konstantin Sanderson	United States Armed Forces
Emma Scott #	University of Vermont
Teo Scott %	Georgia Institute of Technology
Makenzie Sheehan %	University of Maine Orono
Devin Shields-Auble %^	Quinnipiac University
Cole Simsarian #	Post-Grad Year
Benjamin Slayton %	Wentworth Institute of Technology
Abigail Smith #^	University of Vermont
Jonathan Snyder	Roger Williams University
Thomas Spencer *	Texas Tech University
Brennan Strong	Work Force
Colleen Sullivan %	University of Maine Orono
Lydia Sullivan %	Bates College
Catherine Thompson	United States Armed Services
Richard Tillotson	Eastern Nazarene College
Lucas Uhl %	Syracuse University
Jack Venden #	Boston University
Tyler Waaler #	Wheaton College (IL)
Victor Wakelin #^	University of Toronto
Stephanie Walsworth %	Southern Maine Community College
Lilly Watson #^	Colby College
Madeleine Wheeler ^	Endicott College
Tesla Whitaker %^	Hartpury College, England
A Whitlock *^	Gap year of travel, then University of Maine Orono
Angela Young ^	Southern New Hampshire University
Noelle Yunker	Gap year

**2016-2017 PROFESSIONAL STAFF YARMOUTH SCHOOL DEPARTMENT**

<b>HIGH SCHOOL</b>	<b>POSITION</b>	<b>EX P</b>	<b>DEG .</b>	<b>EDUCATION</b>
Jacqueline Anderson	Special Education	11	M	Fordham University; Mercy College
Alice Barr	Technology Coord.	33	M	Lesley College; Wheelock College
Richard Biskup	Science	35	B	Univ. of Maine Orono & Portland
Amy Bongard	Assistant Principal	19	M	Wellesley College, Brandeis University
Jorge Roberto Borda	Mathematics	24	M+1 5	USM, Lesley
Jacqueline Brookes	Social Studies	4	B+45	University of Rhode Island
Marc Brown	Special Education	16	M	Hamilton College, Univ. Virginia
Derek Burow	Special Education	12	M	California State University; USM
Sarah Carrigan	Social Studies	0	B	Colby College
Megan Casey	Foreign Language	9	M	Colby College, Univ. of Maryland
Emily Davison	Foreign Language	15	B+75	USM; UNE
Elizabeth Doane	Guidance	31	M	UMPI; USM
Richard Dustin	Music	26	M	Univ of Michigan; UMO
Jennifer Erickson	Special Education	21	M+3 0	UMF; USM
Claire Evrard	Mathematics	38	M+1 5	UMO; USM
Jill Frame	Substance Abuse Counselor	18	M	Univ. of New Hampshire
Marc Halsted	Social Studies	17	B	Rivier, Northern Arizona Univ., Univ. of Maine
Suzanne Hamilton	Librarian	32	M	Columbia Univ.; Bowdoin
Mary Highland	Foreign Language	11	B+15	Northwestern Univ.
Christopher Hill	Science	13	M+1 5	Tufts; Franklin & Marshall
Emily Jones	Special Education	10	M+1 5	Williams College, Harvard
Joseph Hendricks	Instrumental Music Teacher	0	B	University of New Hampshire
Sarah Hirschfield	Science	2	B	Bowdoin College
Holly Houston	Art	23	M	Bowdoin College; USM
Julie Hutchinson	Mathematics	29	B+15	UMO
Deborah Johansen	English	41	M+3 0	USM
Victoria Kahan	Spanish	11	M+3 0	Boston University, U of Mass-Amherst
Brian Kim	English	2	B	Bowdoin College
Lorrie King	9-12 Literacy Specialist	38	M+4 5	Brooklyn College; The New School, NY
Eric Klein	Principal	19	M+3 0	Hamilton College, Univ. Rochester, St. Joseph's
Paul Lamson- LaPlume	Mathematics	11	M+3 0	Worcester Polytechnic Institute; Boston University
Amanda Lewis	English	13	M+1 5	Ithaca College; USM
Mark Marstaller	Mathematics	19	B+15	UMO; USM
Brenda Michaelsen	Guidance	35	M	UMO, USM
Marguerite Moran	School Nurse	36	B	Med. Ctr of Western MA;
Kayleigh Navarro	Modern Language	5	B	UMO
Mary Beth Nealt	Special Education	13	B+15	UMO

Melissa Noack	Art	20	M+3 0	UNE; USM
Christopher Nolan	English	11	M	Tufts University; Middlebury College
Marita O'Neill	English	22	M+4 5	Moravian College, Harvard University
David Pearl	Social Studies	22	M	Georgetown; USM
Pamela Pinkoski	Science	32	B+15	Cornell Univ.; SUNY-Buffalo
Thomas Pitman	Technology/STEM	10	B+15	Worcester Indus. Tech; UMass Lowell
Elizabeth Puelle	Theater	24	B+15	UMO; SUM
Susan Robbins	Athletic Director	20	M	Springfield College
Caitlin Ruthman	Social Studies	17	M	USM; Haverford College; Institu für Europäische Studien
Amy Sanders	Social Studies	15	M+3 0	Bucknell Univ.; Univ. Virginia
Todd Shaw	Mathematics	20	B+15	Bowdoin
Donald Simms	PE	34	M	UMO, USM
J. Adam Smith	Health Science	31	B+15	UMO, USM
Lillian Stiles	Math Teacher	3	M	UMO, Boston University
Sandra Thomas	Health Science	19	B+15	UMO
Anne Tommaso	English	14	M+1 5	Bates College, Middlebury College
Shenaugh Tripp	Social Worker	18	M	Albright College, Bryn Mawr College
Priscilla Vandermast	Speech	30	M+4 5	UMO; Boston College
Karin Walsh	English	23	M	UNH, Boston University
Michael Weiss	Science	19	M+3 0	US Naval Academy; Troy State Univ.; USM
Catherine Wooten	Science	10	M	Cornell Univ.; Teachers College (Columbia Univ.)

MIDDLE SCHOOL	POSITION	EX P	DEG .	EDUCATION
Joan Adler	Principal	32	M	Syracuse Univ; Temple Univ.
Charlotte Agell	G/T	25	M+1 5	Bowdoin; USM; Harvard
Michael Arsenault	Technology Coordinator	25	M+3 0	Boston Univ.; Lesley Univ.
Ragan Bartlett	Grade 6	18	M	UVM; USM
Mirella Boggio-Roberts	Modern Language	13	B	San Martin de Porres University
Bruce Brann	Principal	38	M+3 0	UMPI; USM; UMO
Bradley Ciechowski	Music	34	M	UNH, UMO, USM
Kelly Conley	Grade 5	23	B	USM
Roderick Corey	Grade 8	19	M+4 5	Colby College; Lesley College
Morgan Cuthbert	Grade 7	16	M+3 0	Hobart College, USM
Kelley Damboise	Health Science/PE	5	B	Univ. of Maine at Farmington
Randy Dehetre	Industrial Technology	38	M+4 5	USM
Barbara Ellis	Grade 6	26	B+15	USM
Elizabeth Greely	Grade 4	27	M+1 5	UMO; USM
Robert Gross	Gifted & Talented (Math)	10	B+30	Dartmouth College



Kimberly Grover	Music	24	B+75	UMO
Michael Hagerty	Grade 7	23	M+1 5	Saint Anselm; USM
Jason Harrington	Grade 6	6	M+1 5	MA College of Art, USM
Meghan Haugevik	Grade 6	6	M	Boston University; Emmanuel College
Michael Hickey	Art Teacher	7	M	Boston University; Wheaton College
Stephanie Hill	Grade 7 Teacher	0	B	UMO
Claudine Hladky	Foreign Language	42	M+4 5	Universite de Basse Normandie, Univ. Wisconsin, Madison
Karen Jagolinzer	Grade 5	22	M+3 0	Colby College, USM, UNE, Salem State
Nancy Jones	Speech	29	M+3 0	Univ. of ME Farmington, University of NH
Jenny Jorgensen	5-8 Math Teacher Leader	33	M+4 5	USM, Michigan State Univ.
Molly Kilpatrick	Language Arts Teacher Leader	10	M+1 5	UMF, Lesley University
Cheryl Lambert	Health Science Teacher	12	M	UNE; UNC-Greensboro
Jennifer Laberge	Special Education	9	M+3 0	Univ. of VT, USM, UNE
Julie Logan	Grade 6	20	M+3 0	USM
Brad Martin	Grade 8	5	B	UMO
S.Thomas McDowell	Assistant Principal	25	M+3 0	Southern Connecticut College; Univ. Connecticut; Fordham Univ.
Kellie McMahon	Grade 8 Teacher	0	B+30	University of Vermont, USM
Janice Medenica	Grade 7	12	M	UM-Machia; Columbus Univ., Walden Univ.
Laura Mike	Guidance	20	M+1 5	St. Olf; Univ. of MN; USM
Robert Morse	Grade 6	48	M+4 5	Washington St; USM
Susan Parr	Social Worker	20	M	Syracuse Univ; Lesley College
Megan Rice	Grade 8	24	M+3 0	Lesley College, Marlboro, USM
Stephanie Robison	Grade 6	19	M+3 0	Univ. of Kansas; Ohio State Univ.
Gina Rollins	Grade 5	14	B+15	California State University
William Shardlow	Grade 8	43	M+4 5	UMF; USM
Marti-Jo Shaw	Grade 5	32	M+3 0	UMF; USM
Louise Schutt	Special Education	15	M	UMF, USM
Brian Skilling	Health Science	27	B+15	UMO
Karyn Smith	Grade 7	33	M	UMO
Richard Smith	Grade 5	32	B+30	UMO
Merry Stuhr	Librarian	36	M+3 0	Univ. of Northern Iowa; State Univ. of NY
Jessica Townsend	Social Worker	11	M	Boston University
Kristina Truesdale	School Nurse	9	M	Clark University; USM
Angela Turgeon	Special Education	11	M	UMF; USM
Paula Vicenzi	Foreign Language	31	M+4 5	Univ of Mass., USM
Kristina Walsh	Special Education	18	B	Univ. of Maine at Farmington
Ira Warshaw	Grade 8	19	B+15	Univ. of Michigan; USM
Caroline Wigget	Special Education	12	M	St. Michael's College, Simmons College

ELEMENTARY SCHOOL	POSITION	EX P	DEG .	EDUCATION
Todd Abbott	Grade 3	14	M+4 5	Dartmouth, Brooklyn College
Elizabeth Clark	Librarian	37	M+3 0	USM; Univ. of So. FL.
Rachel Clark	K-4 Math Teacher Leader	31	B+60	USM
Nicole Colfer	Grade 3	13	M	SUNY, Lesley University
Aimee Davis	Grade 2	3	B	St. Joseph's College
Jennifer DiRusso	Speech	17	M	Elmira College, Emerson College
Cassandra Fier	Grade 4	5	B	UNE
Taylor Frame	Grade 3	0	B	UMO
Stephanie Gautreau	Grade 2	21	M+1 5	Northern Arizona University; USM
Gabe Gordon	Grade 4	12	M	Univ. of Oregon, USM
Amber Gross	Social Worker	14	M+4 5	Connecticut College, Southern CT State University, USM
Chake Higgison	Art Teacher	15	B	Bowdoin College
Sarah Johnston	Literacy	9	M+1 5	Boston College
Suzanne Jones	School Psychology Specialist	43	M+6 0	Univ. of VT, Boston College
Betsy Lane	Principal	36	M+3 0	UMF, USM
Rosemary Lenehan	Grade 4	11	M+1 5	Bates College, Brown University
Melanie Moll	Grade 2	16	B	UMO
Karin Ney	Grade 3	12	M+3 0	Colby College, Lesley College
Sheri Oliva	ELL	25	B+30	University of Wisconsin, USM
Annie-Jo Ouimet	Special Education	34	B +15	Keene State College
Margaret Pachuta	Physical Education	29	B+15	Kent State University
Carlene Page-Redmann	Grade 2	38	M+4 5	Univ. of North Colorado, USM
Kate Parkin	Grade 4	10	M+1 5	Dartmouth College, Bank St. College of Ed.
Tim Reidman	OT	13	Ph.D .	USM; Rocky Mountain University
Renee Rhoads	Grade 4	21	M+3 0	Wheelock College, Bank St. College Graduate School
Karen Rusinek	Special Education	20	M+3 0	UMF; Roger Williams College
Haley Saurman	Grade 4	4	B+30	USM
Laura Spellman	Guidance	19	M	UMO, USM
Kimberly Spencer	Grade 2	21	B+30	UMF
Elke Tate	Grade 2	23	M+4 5	Univ of PA; USM
Erica Troy	Music	15	B+60	USM
Christina Wentworth	Grade 3	16	M+1 5	Keene State College, USM
Laura Wetmore	Grade 3	12	B+45	Springfield College, Univ. of CA - Berkley
Catherine Wolinsky	K-4 Tech. Coordinator	39	M+4 5	USM; Lesley College; Univ. of Minnesota; Carleton College
Elizabeth Woodcock	Special Education	11	M+1 5	Boston College, Univ. of Maine
Jill Young	School Nurse	13	B	Rockhurst University

ROWE SCHOOL	POSITION	EX P	DEG .	EDUCATION
Darcy Berry	Grade 1	5	B+45	University of Southern Maine
Heather Boutin	Grade 1	9	M	UMO, Wheelock College
Karen Bradford	Kindergarten	12	M	Colby College, USM
Emily Branigan-Landry	Art	11	B	USM
Katie Caron	Kindergarten	9	M	USM
Laura Elder	Kindergarten	15	B	Iowa State University
Amy Finnen	Kindergarten	17	M+30	UMF, Oregon State University
Brandi Flanagan	Special Education	14	M	Bates College, Boston College
Ellen Honan	Principal	37	M+45	UMO; Univ. of Arizona
Lorissa Lemay	Kindergarten	15	B+30	Johnson College
Terry Lincoln	Grade 1	31	M+30	Plymouth State College, Univ. of Colorado
Zachary Lipman	Physical Education	7	M	Univ. of Miami, The Citadel
Elizabeth Melevsky	Kindergarten	14	M	Univ. of New Hampshire; Lesley Univ.
Susan Miller	Grade 1	41	M+45	Wheelock College; Univ. of Maine
Michelle Rancourt	School Counselor (K-2)	5	M+15	Univ. of Miami, USM
Julianna Saxe	Special Education	14	M+15	American University, Lesley University
Christina Townsend	Music	1	B	USM
Sandra Warren	Grade 1	23	M+45	USM; UMO
Jill Webber	Nurse	8	B+75	Wittenberg University, Mt. St. Mary's

**TOWN OF YARMOUTH, MAINE**

**Annual Financial Report**

**June 30, 2016**

*(The following are excerpts from the Town of Yarmouth's audited financial statements for the year ended June 30, 2016. 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](http://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, 2016, 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, 2016, 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 and schedules are presented for purposes of additional analysis and are not a required part of the basic financial statements. The schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Maine Department of Education, and is also not a required part of the basic financial statements.

The combining and individual fund financial statements and the schedule of expenditures of federal awards 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 and schedule of expenditures of federal awards 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 23, 2016 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 Kristen Ouellette". The signature is written in a cursive, flowing style.

December 23, 2016  
South Portland, Maine

**TOWN OF YARMOUTH, MAINE**  
**Statement of Net Position**  
**June 30, 2016**

	<b>Governmental Activities</b>
<b>ASSETS</b>	
Cash and cash equivalents	\$ 8,347,584
Investments	2,390,068
Receivables:	
Accounts, net of allowance of \$53,738	430,602
Taxes receivable - current year	492,106
Taxes receivable - prior years	55,440
Tax liens	131,661
Prepaid expenses	7,489
Inventories	29,226
Capital assets not being depreciated	10,793,332
Capital assets, net of accumulated depreciation	50,453,333
Total assets	73,130,841
<b>DEFERRED OUTFLOWS OF RESOURCES</b>	
Deferred outflows of resources related to pensions	842,940
Total deferred outflows of resources	842,940
<b>LIABILITIES</b>	
Accounts payable and other current liabilities	961,947
Accrued payroll	1,957,633
Accrued interest	70,587
Noncurrent liabilities:	
Due within one year	2,078,135
Due in more than one year	18,643,945
Total liabilities	23,712,247
<b>DEFERRED INFLOWS OF RESOURCES</b>	
Deferred inflows of resources related to pensions	260,274
Total deferred inflows of resources	260,274
<b>NET POSITION</b>	
Net investment in capital assets	44,266,114
Restricted for:	
Permanent funds, nonexpendable	2,365,278
Permanent funds, expendable	142,609
Grants and other purposes	120,626
Unrestricted	3,106,633
Total net position	\$ 50,001,260

*See accompanying notes to basic financial statements.*



**TOWN OF YARMOUTH, MAINE**  
**Statement of Activities**  
**For the year ended June 30, 2016**

For the year ended June 30, 2020					Net (expense) revenue and changes in net position
Functions/programs	Expenses	Program Revenues			Primary Government
		Charges for services	Operating grants and contributions	Capital grants and contributions	Governmental activities
Primary government:					
Governmental activities:					
General government	\$ 3,802,471	353,305	126,156	-	(3,323,010)
Public works	4,479,110	969,368	110,333	82,437	(3,316,972)
Public safety	2,744,354	665,478	53,823	18,565	(2,006,488)
Health and welfare	57,853	-	39,763	-	(18,090)
Public services	2,127,569	620,043	14,942	-	(1,492,584)
Education	23,074,716	944,682	6,010,269	-	(16,119,765)
Unclassified	1,169,602	-	73,605	-	(1,095,997)
Capital maintenance expenses	58,007	-	-	-	(58,007)
Interest on debt	651,925	-	-	-	(651,925)
Total governmental activities	38,165,607	3,552,876	6,428,891	101,002	(28,082,838)
Total primary government	\$ 38,165,607	3,552,876	6,428,891	101,002	(28,082,838)

## General revenues:

Property taxes, levied for general purposes	27,090,095
Motor vehicle excise taxes	1,800,617
Interest and costs on taxes	38,104
Grants and contributions not restricted to specific programs:	
State Revenue Sharing	524,385
Homestead exemption	157,449
Other State aid	83,989
Unrestricted investment earnings	5,445
Miscellaneous revenues	222,066
Total general revenues	29,922,150

Change in net position 1,839,312

Net position - beginning 48,161,948

**Net position - ending \$ 50,001,260**

*See accompanying notes to basic financial statements.*

**TOWN OF YARMOUTH, MAINE**  
**Balance Sheet**  
**Governmental Funds**  
**June 30, 2016**

	General	York Trust Fund	Other Governmental Funds	Total Governmental Funds
<b>ASSETS</b>				
Cash and cash equivalents	\$ 8,272,181	-	75,403	8,347,584
Investments	-	1,854,769	535,299	2,390,068
Receivables:				
Taxes - current year	492,106	-	-	492,106
Taxes - prior years	55,440	-	-	55,440
Tax liens	131,661	-	-	131,661
Accounts receivable, net of allowance of \$53,738	188,288	-	40,036	228,324
Due from other governments	49,556	-	152,722	202,278
Prepaid expenditures	7,489	-	-	7,489
Inventory	14,682	-	14,544	29,226
Interfund loans receivable	-	-	296,254	296,254
<b>Total assets</b>	<b>\$ 9,211,403</b>	<b>1,854,769</b>	<b>1,114,258</b>	<b>12,180,430</b>
<b>LIABILITIES</b>				
Accounts payable and payroll withholding	865,267	-	14,496	879,763
Accrued wages - Town	170,352	-	23,468	193,820
Accrued wages - School	1,763,813	-	-	1,763,813
Taxes paid in advance	82,184	-	-	82,184
Interfund loans payable	296,254	-	-	296,254
<b>Total liabilities</b>	<b>3,177,870</b>	<b>-</b>	<b>37,964</b>	<b>3,215,834</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>				
Unavailable revenue - property taxes	474,963	-	-	474,963
<b>Total deferred inflows of resources</b>	<b>474,963</b>	<b>-</b>	<b>-</b>	<b>474,963</b>
<b>FUND BALANCES</b>				
Nonspendable:				
Prepaid and inventory	22,171	-	14,544	36,715
Principal	-	1,808,732	556,546	2,365,278
Restricted:				
Grants and other purposes	-	-	106,082	106,082
Permanent funds	-	46,037	96,572	142,609
Committed:				
Reserves - Town	2,893,327	-	-	2,893,327
Reserves - School	971,295	-	-	971,295
Recreation and other programs	-	-	311,243	311,243
Assigned for Town purposes	577,339	-	-	577,339
Unassigned:				
Education (teacher summer salaries and benefits)	(1,851,298)	-	-	(1,851,298)
Education - tax stability reserve	362,726	-	-	362,726
Town	2,583,010	-	-	2,583,010
Grants and other purposes	-	-	(8,693)	(8,693)
<b>Total fund balances</b>	<b>5,558,570</b>	<b>1,854,769</b>	<b>1,076,294</b>	<b>8,489,633</b>
<b>Total liabilities, deferred inflows of resources, and fund balances</b>	<b>\$ 9,211,403</b>	<b>1,854,769</b>	<b>1,114,258</b>	

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.	61,246,665
Other long-term assets are not available to pay for current period expenditures and, therefore, are deferred in the funds.	474,963
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	(15,317,218)
Premiums on bonds	(111,415)
Capital leases	(1,551,918)
Accrued interest	(70,587)
Landfill liability	(592,125)
Compensated absences	(876,444)
Net pension liability with related deferred outflows and inflows of resources	(1,062,304)
Other post employment benefits liability	(627,990)

**Net position of governmental activities** **\$ 50,001,260**

See accompanying notes to basic financial statements.

**TOWN OF YARMOUTH, MAINE**  
**Statement of Revenues, Expenditures and Changes in Fund Balances**  
**Governmental Funds**  
**For the year ended June 30, 2016**

	General	York Trust Fund	Other Governmental Funds	Total Governmental Funds
Revenues:				
Taxes	\$ 28,760,984	-	-	28,760,984
Licenses and permits	238,235	-	-	238,235
Intergovernmental	6,092,551	-	730,917	6,823,468
Charges for services	2,245,065	-	1,139,003	3,384,068
Investment earnings	5,445	37,562	3,164	46,171
Unclassified	535,315	-	48,846	584,161
Total revenues	37,877,595	37,562	1,921,930	39,837,087
Expenditures:				
Current:				
General government	3,099,759	-	1,656	3,101,415
Public works	3,670,771	-	10,510	3,681,281
Public safety	2,560,155	-	45,537	2,605,692
Health and welfare	57,853	-	-	57,853
Public services	1,376,480	-	619,816	1,996,296
Education (excluding debt service)	22,042,971	-	1,347,397	23,390,368
Unclassified	1,067,398	64,000	38,204	1,169,602
Capital outlay	917,854	-	-	917,854
Debt service	2,443,680	-	-	2,443,680
Total expenditures	37,236,921	64,000	2,063,120	39,364,041
Excess (deficiency) of revenues over (under) expenditures	640,674	(26,438)	(141,190)	473,046
Other financing sources (uses):				
Transfers from other funds	-	-	150,000	150,000
Transfers to other funds	(150,000)	-	-	(150,000)
Total other financing sources (uses)	(150,000)	-	150,000	-
Net change in fund balances	490,674	(26,438)	8,810	473,046
Fund balances, beginning of year	5,067,896	1,881,207	1,067,484	8,016,587
<b>Fund balances, end of year</b>	<b>\$ 5,558,570</b>	<b>1,854,769</b>	<b>1,076,294</b>	<b>8,489,633</b>

*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, 2016**

Net change in fund balances - total governmental funds (from Statement 4)	\$ 473,046
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 depreciation expense (\$2,515,735) and the loss on disposal of assets (\$29,261) exceed capital outlay (\$1,991,041) in the current period.	(553,955)
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.	167,832
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. These are the changes in other liabilities:	
Other post employment benefits	(84,656)
Accrued compensated absences	55,587
Net pension liability	(848,053)
Deferred inflows and outflows of resources related to the net pension liability	591,103
Landfill liability	(28,196)
Accrued interest payable	8,499
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 of principal repayments (\$2,052,001) and the amortization of bond premium (\$6,104).	2,058,105
<b>Change in net position of governmental activities (see Statement 2)</b>	<b>\$ 1,839,312</b>

*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, 2016**

	Budgeted amounts		Actual	Variance with final budget positive (negative)
	Original	Final		
Revenues:				
Taxes	\$ 28,966,291	28,966,291	28,760,984	(205,307)
Licenses and permits	180,650	180,650	238,235	57,585
Intergovernmental	4,173,090	4,173,090	4,615,005	441,915
Charges for services	1,190,000	1,190,000	1,418,282	228,282
Investment earnings	3,000	3,000	1,646	(1,354)
Unclassified	68,900	68,900	98,527	29,627
Total revenues	34,581,931	34,581,931	35,132,679	550,748
Expenditures:				
Current:				
General government	2,622,157	2,622,157	2,623,387	(1,230)
Public works	2,930,159	2,930,159	2,787,653	142,506
Public safety	2,515,945	2,515,945	2,464,098	51,847
Health and welfare	33,550	33,550	35,853	(2,303)
Public services	1,304,797	1,304,797	1,281,711	23,086
Education	20,340,120	20,340,120	20,330,213	9,907
Unclassified	1,271,463	1,271,463	1,067,398	204,065
Debt service	2,435,167	2,435,167	2,443,680	(8,513)
Total expenditures	33,453,358	33,453,358	33,033,993	419,365
Excess of revenues over expenditures	1,128,573	1,128,573	2,098,686	970,113
Other financing sources (uses):				
Use of prior year surplus	400,000	400,000	400,000	-
Use of stabilization reserve - school	200,000	200,000	200,000	-
Transfers to general fund reserves	(1,578,573)	(1,578,573)	(2,213,368)	(634,795)
Transfers to other funds	(150,000)	(150,000)	(150,000)	-
Total other financing sources (uses)	(1,128,573)	(1,128,573)	(1,763,368)	(634,795)
Net change in fund balance - budgetary basis	-	-	335,318	335,318
Reconciliation to GAAP:				
Transfer to reserves from General Fund			2,213,368	
Use of fund balance			(600,000)	
Reserves revenues			1,267,370	
Reserves expenditures			(2,715,800)	
Change in teacher summer salaries			(9,582)	
Net change in fund balance - GAAP basis			490,674	
Fund balance, beginning of year			5,067,896	
Fund balance, end of year	\$		5,558,570	

*See accompanying notes to basic financial statements.*

**TOWN OF YARMOUTH, MAINE**  
**Statement of Fiduciary Net Position**  
**Fiduciary Funds**  
**June 30, 2016**

		<b>Agency Funds</b>
<b>ASSETS</b>		
Cash and cash equivalents	\$	197,833
<b>Total assets</b>		<b>197,833</b>
<b>LIABILITIES</b>		
Funds held on behalf of student groups		197,833
<b>Total liabilities</b>	<b>\$</b>	<b>197,833</b>

*See accompanying notes to basic financial statements.*

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

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**SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

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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.

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

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**SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, CONTINUED**

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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.

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.

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

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**SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, CONTINUED**

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**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 and liabilities, the statement of net position and balance sheet will sometimes report separate sections for deferred outflows of resources and deferred inflows of resources. These separate financial statement elements, deferred outflows of resources and deferred inflows of resources, represent a consumption or acquisition of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense) or inflow of resources (revenue) until that time. The governmental funds only report a deferred inflow of resources, 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 outflows and inflows that relate to the net pension liability, which include the Town's contributions subsequent to the measurement date, which is recognized as a reduction of the net pension liability in the subsequent year. They also include changes in assumptions, 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.

**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.

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

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**SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, CONTINUED**

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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.

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 have 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.
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**TOWN OF YARMOUTH, MAINE**  
**Notes to Basic Financial Statements, continued**

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**SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, CONTINUED**

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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.

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**STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY**

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**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.

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 \$1,477,546. 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:

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

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**STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY, CONTINUED**

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	<u>Revenues</u>	<u>Expenditures</u>	<u>Other financing sources (uses)</u>
2015-2016 budget as originally adopted	\$ 35,181,931	35,181,931	-
Transfers to reserve funds – Town	-	(1,386,076)	(1,386,076)
Transfers to reserve funds – School	-	(192,497)	(192,497)
Transfers to special revenue funds – Town	-	(85,000)	(85,000)
Transfers to special revenue funds – School	-	(65,000)	(65,000)
Utilization of prior year balance - School	(600,000)	-	600,000
<b>Total adjusted budget</b>	<b>\$ 34,581,931</b>	<b>33,453,358</b>	<b>(1,128,573)</b>

**C. Excess of Expenditures over Appropriations**

For the year ended June 30, 2016, expenditures exceeded appropriations in the following categories:

General government	\$ 1,230	Regular instruction	353,600
Health and welfare	2,303	Special education	38,701
Debt service	8,513	Other instruction	24,265

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

**D. Deficit Fund Balances**

At June 30, 2016, the following funds had deficit fund balances:

Bureau of highway safety	\$ 375	Title IV drug free	214
Local entitlement	4,140	Title IIA teacher quality	3,903
Local entitlement preschool	61		

These deficits will be covered by anticipated future revenues.

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**DEPOSITS AND INVESTMENTS**

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**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, 2016, the Town reported deposits of \$8,545,417 with a bank balance of \$8,903,155. 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	\$ 8,347,584
Reported in fiduciary funds	197,833
<b>Total deposits</b>	<b>\$ 8,545,417</b>

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

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**DEPOSITS AND INVESTMENTS, CONTINUED**

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**B. Investments**

At June 30, 2016, the Town had the following investments and maturities:

	<u>Fair Value</u>	<u>Less than 1 year</u>	<u>1-5 years</u>	<u>More than 5 years</u>
Equities/stock	\$ 914,935		N/A	
Certificates of deposit	343,112	81,193	198,136	63,783
Money market funds	24,332		N/A	
Mutual funds	206,212		N/A	
Exchange traded funds	901,477		N/A	
<b>Total investments</b>	<b>\$ 2,390,068</b>	<b>81,193</b>	<b>198,136</b>	<b>63,783</b>

Investments have been reported as follows:

Reported in governmental funds	\$ 2,390,068
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The Town categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs.

The Town has the following recurring fair value measurements as of June 30, 2016:

- The equities, mutual funds, and exchange-traded funds are valued using quoted market prices (Level 1 inputs).

*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.

*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 \$367,444 were covered by the F.D.I.C.

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

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**PROPERTY TAX**

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Property taxes for the current year were committed on August 19, 2015 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 13, 2015 and May 5, 2016. Assessed values are periodically established by the Town's Assessor at 91% 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 \$204,065 for the year ended June 30, 2016.

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, 2016 and 2015 levies:

	<u>2016</u>	<u>2015</u>
Assessed valuation:		
Land and buildings	\$ 1,207,007,100	1,188,021,300
Personal property	50,965,700	45,731,200
<b>Total assessed valuation</b>	<b>1,257,972,800</b>	<b>1,233,752,500</b>
Assessed valuation	1,257,972,800	1,233,752,500
<u>Tax rate (per \$1,000)</u>	<u>21.56</u>	<u>21.60</u>
Commitment	27,121,894	26,649,054
<u>Supplemental taxes assessed</u>	<u>137,885</u>	<u>243,130</u>
Total tax levy	27,259,779	26,892,184
Less:		
Collections, abatements and other adjustments	(26,767,673)	(26,340,738)
<b>Current year receivables at June 30</b>	<b>\$ 492,106</b>	<b>551,446</b>
Collection rate	98.19%	97.95%

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

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**CAPITAL ASSETS**

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Capital asset activity for the year ended June 30, 2016 was as follows:

	Balance June 30, <u>2015</u>	<u>Increases</u>	<u>Decreases</u>	Balance June 30, <u>2016</u>
<b>Governmental activities:</b>				
Capital assets, not being depreciated:				
Books and collections	\$ 870,302	-	-	870,302
Land	8,904,090	-	10,764	8,893,326
Construction in progress	1,694,568	1,015,984	1,680,848	1,029,704
Total capital assets, not being depreciated	11,468,960	1,015,984	1,691,612	10,793,332
Capital assets, being depreciated:				
Land improvements	4,739,737	34,545	-	4,774,282
Buildings and building improvements	45,609,377	1,505,500	10,687	47,104,190
Furniture and equipment	3,327,697	194,013	-	3,521,710
Vehicles	5,254,656	297,966	81,468	5,471,154
Infrastructure	25,877,151	623,881	-	26,501,032
Total capital assets being depreciated	84,808,618	2,655,905	92,155	87,372,368
Less accumulated depreciation for:				
Land improvements	2,602,855	267,366	-	2,870,221
Buildings and building improvements	16,063,315	1,005,847	10,687	17,058,475
Furniture and equipment	2,092,478	244,367	-	2,336,845
Vehicles	3,528,886	359,057	62,971	3,824,972
Infrastructure	10,189,424	639,098	-	10,828,522
Total accumulated depreciation	34,476,958	2,515,735	73,658	36,919,035
 Total capital assets being depreciated, net	 50,331,660	 140,170	 18,497	 50,453,333
 <b>Governmental activities capital assets, net</b>	 <b>\$ 61,800,620</b>	 <b>1,156,154</b>	 <b>1,710,109</b>	 <b>61,246,665</b>

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

<b>Governmental activities:</b>	
General government	\$ 336,511
Public safety	233,259
Public works, including depreciation of general infrastructure assets	1,019,633
Public services	131,273
Education	795,059
 <b>Total depreciation expense – governmental activities</b>	 <b>\$ 2,515,735</b>

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

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**INTERFUND BALANCES/TRANSFERS**

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Individual interfund receivables and payables and transfers at June 30, 2016 were as follows:

	<u>Interfund receivables</u>	<u>Interfund payables</u>	<u>Interfund transfers</u>
General Fund	\$ -	296,254	(150,000)
Other Governmental Funds:			
School Nutrition Program	46,336	-	65,000
Other Federal, State and Local Grants	3,442	-	-
Recreation Programs	189,699	-	85,000
Community Garden	11,276	-	-
Trust Funds	45,501	-	-
Total Other Governmental Funds	296,254	-	150,000
<b>Totals</b>	<b>\$ 296,254</b>	<b>296,254</b>	<b>-</b>

These transfers were budgeted transfers to fund certain activities.

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**CHANGES IN LONG-TERM LIABILITIES**

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Long-term liability activity for the year ended June 30, 2016 was as follows:

	<u>Beginning balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending balance</u>	<u>Due within one year</u>
<b>Governmental activities:</b>					
General obligation bonds	\$ 17,094,370	-	1,777,152	15,317,218	1,877,152
Premium on bonds	117,519	-	6,104	111,415	6,105
Total bonds payable	17,211,889	-	1,783,256	15,428,633	1,883,257
Capital leases	1,826,767	-	274,849	1,551,918	194,878
Accrued compensated absences	932,031	-	55,587	876,444	-
Other postemployment benefits	543,334	92,209	7,553	627,990	-
Net pension liability	796,917	848,053	-	1,644,970	-
Landfill post closure care costs	563,929	28,196	-	592,125	-
<b>Governmental activity     long-term liabilities</b>	<b>\$ 21,874,867</b>	<b>968,458</b>	<b>2,121,245</b>	<b>20,722,080</b>	<b>2,078,135</b>

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

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**BONDS PAYABLE**

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Bonds payable at June 30, 2016 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, 2016</u>
General obligation bonds:					
2008 Road bonds	5/15/08	\$ 2,400,000	11/01/2019	2.3-5.5%	1,025,000
2009 CWSRLF	1/04/09	1,532,282	4/1/2023	1.415%	897,218
2009 General obligation	11/01/09	817,718	11/1/2019	2.0-5.5%	345,000
2011 Refunding bonds	6/1/11	13,155,000	11/15/2021	3.0-5.0%	7,170,000
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
<b>Total</b>					<b>\$ 15,317,218</b>

The annual requirements to amortize all outstanding bonds at June 30, 2016 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>
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	1,587,152	238,292	1,825,444
2022 – 2026	3,156,458	656,029	3,812,487
2027 – 2031	1,570,000	369,519	1,939,519
2032 – 2034	1,045,000	63,300	1,108,300
<b>Totals</b>	<b>\$ 15,317,218</b>	<b>3,005,565</b>	<b>18,322,783</b>

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.

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**STATUTORY DEBT LIMIT**

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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, 2016, the Town was in compliance with these limitations.

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

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**CAPITAL LEASES**

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The Town has entered into lease agreements as lessee for financing the purchases of an ambulance, a boat, 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, 2016:

2017	\$ 236,808
2018	236,808
2019	199,874
2020	149,231
2021	149,231
2022-2026	656,107
<u>2027-2030</u>	<u>153,456</u>
Total minimum lease payments	
Less amounts representing interest	(229,597)
<b>Present value of future minimum</b>	
<b><u>lease payments</u></b>	<b><u>\$ 1,551,918</u></b>

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**LANDFILL LIABILITY**

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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 \$592,125 reported as landfill closure and post closure care liability at June 30, 2016 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 twenty to thirty years.

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**OVERLAPPING DEBT**

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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, 2016, the Town's share is \$1,341,767 (3.75%) of Cumberland County's outstanding debt of \$35,735,000.

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**CONDUIT DEBT OBLIGATIONS**

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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 most recent information available, the principal amount of the revenue bonds payable was \$1,446,109.

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

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**SHORT-TERM DEBT**

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The Town issues tax anticipation notes to cover cash shortfalls during the year. The maturity date of the tax anticipation note was June 30, 2016. Tax anticipation note activity for the year ended June 30, 2016 was as follows:

	Beginning balance	Additions	Reductions	Ending balance
<b>Tax anticipation note</b>	<b>\$ -</b>	<b>1,000,000</b>	<b>1,000,000</b>	<b>-</b>

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**JOINTLY GOVERNED ORGANIZATION**

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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, 2016 includes total assets of \$62,510,802 total liabilities of \$18,994,187 and unrestricted net position of \$14,477,555. The liabilities include an accrual for landfill closure and postclosure care amounting to \$16,746,994. 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.

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**BUDGETARY VS GAAP BASIS OF ACCOUNTING**

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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, 2016, 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)	\$ (517,277)
Items not included on a budgetary basis:	
<u>Accrued wages and benefits</u>	<u>1,851,298</u>
<b><u>Unassigned fund balance at June 30, 2016, budgetary accounting basis</u></b>	<b><u>\$ 1,334,021</u></b>

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 Department.

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

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**BUDGETARY VS GAAP BASIS OF ACCOUNTING, CONTINUED**

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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 \$1,477,546. 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.

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**FUND BALANCES**

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The General Fund unassigned fund balance total of \$1,094,438 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 \$2,583,010 and (\$1,488,572), respectively.

As of June 30, 2016, 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	\$ 22,171	-	-	-
Reserves	-	-	3,864,622	-
Carryforward accounts	-	-	-	577,339
York Trust	1,808,732	46,037	-	-
Other Governmental Funds:				
Inventory and prepaids	14,544	-	-	-
Grants	-	106,082	-	-
Other programs	-	-	311,243	-
Trusts	556,546	96,572	-	-
<b>Totals</b>	<b>\$ 2,401,993</b>	<b>248,691</b>	<b>4,175,865</b>	<b>577,339</b>

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

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**FUND BALANCES, CONTINUED**

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At June 30, 2016 and 2015, portions of the General Fund fund balance were assigned to future periods as follows:

	<u>2016</u>	<u>2015</u>
Budgeted use of surplus	\$350,000	-
Beth Condon Memorial Garden	2,337	3,137
Bike and pedestrian	1,600	1,600
Energy Savers Committee	2,131	6,831
Dog control	8,038	5,651
Fire training facility	1,043	330
Herbie Tree Memorial	2,358	2,299
Jayne Giese Special Program Fund	12,774	10,684
Memorial bandstand	981	981
Natural gas extension	15,090	34,599
Recycling committee	191	276
Regionalism	-	2,500
RR music festival	-	500
Safety committee	10,063	9,285
Sam Lacroix Scholarship	389	702
Sanders-Winslow Field	4,747	4,747
Shellfish conservation	21,767	16,221
Subdivision inspection	62,695	10,720
Town property energy projects	1,436	9,118
Woodchips	9,331	7,598
Yarmouth Gateway	3,559	3,559
Westside Trail	72	2,188
Yarmouth PD dog fund	18,300	9,700
Yarmouth tree program	48,437	46,468
<b>Total assigned fund balance</b>	<b>\$ 577,339</b>	<b>189,694</b>

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

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**FUND BALANCES, CONTINUED**

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Additionally, at June 30, 2016 and 2015, portions of the General Fund fund balances have been committed as follows:

	<u>2016</u>	<u>2015</u>
Town:		
Cousins Island dock maintenance	\$ 249,881	227,676
Dam maintenance	3,617	3,506
Debt service reserve	-	3,644
Dewan lease reserve	-	50,493
Dredging	100,823	107,496
Economic development	28,996	63,918
Fire equipment	377,744	253,530
Harbor and waterfront	31,660	35,524
Hillside	54,915	112,794
Historic building preservation	29,495	24,469
Housing support	72,617	66,194
Library maintenance	8,871	2,817
Municipal building maintenance	131,100	49,613
Police equipment	6,229	88
Property acquisition	111,041	26,325
Parks and playgrounds	167,568	165,428
Public works equipment	367,727	397,105
Public works future projects	213,863	145,237
Road improvement	105,889	320,071
Sewers	584,933	368,024
Septic system subsidy	-	26,090
Solid waste	86,931	111,055
Tax revaluation	3,737	21,162
Technology reserve	147,360	109,736
Unemployment compensation	8,330	3,465
<u>Total Town</u>	<u>2,893,327</u>	<u>2,695,460</u>
School Department:		
School equipment	2,609	3,716
School maintenance	472,423	364,359
School retirement	127,996	129,762
Special education reserve	148,367	143,241
Turf field	219,587	156,871
Text book reserve	313	313
<u>Total School Department</u>	<u>971,295</u>	<u>798,262</u>
 <b>Total committed fund balance</b>	 <b>\$ 3,864,622</b>	 <b>3,493,722</b>

Additionally, the School Department had a tax stability reserve that was classified as unassigned. The amount at June 30, 2016 and 2015 was \$362,726 and \$200,333, respectively.

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

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**NET POSITION**

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**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, 2016:

Capital assets	\$ 98,165,700
Accumulated depreciation	(36,919,035)
Unamortized premiums on bonds	(111,415)
Bonds payable	(15,317,218)
Capital leases	(1,551,918)
<b><u>Net investment in capital assets</u></b>	<b><u>\$ 44,266,114</u></b>

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**MAINE PUBLIC EMPLOYEES RETIREMENT SYSTEM**

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***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.maineipers.org](http://www.maineipers.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.

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

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**MAINE PUBLIC EMPLOYEES RETIREMENT SYSTEM, CONTINUED**

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**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, 2016 were 8.9% to 14% of annual payroll. Contributions to the pension plan from the Town were \$226,771 for the year ended June 30, 2016.

**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, 2016, was 13.38% of annual payroll of which 3.36% of payroll was required from the Town and 10.02% was required from the State. Contributions to the pension plan from the Town were \$398,948 for the year ended June 30, 2016.

***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, 2015, 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, 2016, the Town reported a liability of \$1,565,502 for its proportionate share of the net pension liability. At June 30, 2015, the Town's proportion of the PLD Plan was 0.4907%.

**SET Plan** - At June 30, 2016, 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	\$ 79,468
State's proportionate share of the net pension liability associated with the Town	<u>13,415,265</u>
<b>Total</b>	<b><u>\$ 13,494,733</u></b>

At June 30, 2015, the Town's proportion of the SET Plan was 0.0059%.

For the year ended June 30, 2016, the Town recognized pension expense of \$550,502 for the PLD Plan and \$1,033 for the SET Plan with revenue of \$1,521,888 for support provided by the State.



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

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**MAINE PUBLIC EMPLOYEES RETIREMENT SYSTEM, CONTINUED**

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At June 30, 2016, 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	\$ -	138,405
Changes of assumptions	140,537	-
Net difference between projected and actual earnings on pension plan investments	-	121,869
Changes in proportion and differences between Town contributions and proportionate share of contributions	76,684	-
Town contributions subsequent to the measurement date	625,719	-
<b>Total</b>	<b>\$ 842,940</b>	<b>260,274</b>

\$625,719 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, 2017. 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:

2017	\$ 5,168
2018	(77,841)
2019	(95,374)
2020	124,994

**Actuarial Assumptions** - The total pension liability in the June 30, 2015 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	7.125%	7.125%
Cost of living benefit increases, per annum	2.55%	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, 2015 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.

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

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**MAINE PUBLIC EMPLOYEES RETIREMENT SYSTEM, CONTINUED**

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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, 2015 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%	5.2%
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%	0.7%
<b><u>Total</u></b>	<b><u>100%</u></b>	

**Discount Rate** - The discount rate used to measure the total pension liability was 7.125% 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 7.125% for the PLD Plan and 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 (6.125% for PLD Plan and the SET Plan) or 1 percentage-point higher (8.125% for PLD Plan and the SET Plan) than the current rate:

<b><u>PLD Plan</u></b>	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	\$ 3,118,943	1,565,502	92,743
<b><u>SET Plan</u></b>	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	\$ 139,130	79,468	29,777

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

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**MAINE PUBLIC EMPLOYEES RETIREMENT SYSTEM, CONTINUED**

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**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, 2016.

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**OTHER RETIREMENT PLANS**

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**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. For the year ended June 30, 2016, the Town contributed \$164,439.

**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.

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**OTHER POSTEMPLOYMENT BENEFITS**

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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.

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

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**OTHER POSTEMPLOYMENT BENEFITS, CONTINUED**

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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	(31,421)
<u>Interest</u>	<u>23,712</u>
Annual required contribution	\$ 92,209

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

OPEB liability, July 1, 2015	\$ 543,334
Annual required contribution	92,209
<u>Less: actual contributions</u>	<u>(7,553)</u>
OPEB liability, June 30, 2015	\$ 627,990

**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, 2016 and the two preceding years were as follows:

	<u>2014</u>	<u>2015</u>	<u>2016</u>
Annual required contribution	\$ 95,260	93,561	92,209
Actual contribution	-	17,749	7,553
Percent contributed	0.00%	18.97%	8.19%
Actuarial accrued liability	996,213	996,213	996,213
<u>Plan assets</u>	<u>-</u>	<u>-</u>	<u>-</u>
Unfunded actuarial accrued liability	996,213	996,213	996,213
Covered payroll	3,464,233	3,752,447	3,892,260
Unfunded actuarial accrued liability as a percentage of covered payroll	29%	27%	26%

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.

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

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**OTHER POSTEMPLOYMENT BENEFITS, CONTINUED**

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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%

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**RISK MANAGEMENT**

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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, 2016.

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**SIGNIFICANT TAXPAYER**

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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 real estate properties owned by CMP and NextEra was established.

In August 2013, the Town entered into an agreement with NextEra that sets the 2016 value at \$48,000,000.

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**TAX INCREMENT FINANCING DISTRICT**

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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 \$89,078 in TIF expenditures for the fiscal year ended June 30, 2016.

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**TOWN OF YARMOUTH, MAINE**  
**Required Supplementary Information**

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**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%
2016	01/01/14	-	996,213	996,213	-	3,892,260	26%

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**TOWN OF YARMOUTH, MAINE**  
**Required Supplementary Information, Continued**

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**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>2016</u>	<u>2015**</u>
<b><u>PLD Plan</u></b>		
Town's proportion of the net pension liability	0.4907%	0.4802%
Town's proportionate share of the net pension liability	\$ 1,565,502	738,914
Town's covered-employee payroll	2,016,980	1,933,689
Town's proportion share of the net pension liability as a percentage of its covered-employee payroll	77.62%	38.21%
Plan fiduciary net position as a percentage of of the total pension liability	88.27%	94.10%
<b><u>SET Plan</u></b>		
Town's proportion of the net pension liability	0.0059%	0.0054%
Town's proportionate share of the net pension liability	79,468	58,003
State's proportionate share of the net pension liability associated with the Town	13,415,265	10,519,065
<b><u>Total</u></b>	<b><u>\$ 13,494,733</u></b>	<b><u>10,577,068</u></b>
Town's covered-employee payroll	\$ 11,873,465	11,471,223
Town's proportion share of the net pension liability as a percentage of its covered-employee payroll	0.67%	0.51%
Plan fiduciary net position as a percentage of of the total pension liability	81.18%	83.91%

\* Only two years of information available

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

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**TOWN OF YARMOUTH, MAINE**  
**Required Supplementary Information, Continued**

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**Schedule of Town Contributions**

**Maine Public Employees Retirement System Consolidated Plan (PLD) and State Employee and Teacher Plan (SET)**

Last 10 Fiscal Years\*

	<u>2016</u>	<u>2015</u>	<u>2014</u>
<b><u>PLD Plan</u></b>			
Contractually required contribution	\$ 226,771	191,898	157,863
Contributions in relation to the contractually required contribution	(226,771)	(191,898)	(157,863)
<b><u>Contribution deficiency (excess)</u></b>	<b><u>\$ -</u></b>	<b><u>-</u></b>	<b><u>-</u></b>
 Town's covered-employee payroll	 \$ 2,016,980	 1,933,689	 1,780,742
Contributions as a percentage of covered- employee payroll	11.24%	9.92%	8.87%
 <b><u>SET Plan</u></b>			
Contractually required contribution	\$ 398,948	303,987	289,566
Contributions in relation to the contractually required contribution	(398,948)	(303,987)	(289,566)
<b><u>Contribution deficiency (excess)</u></b>	<b><u>\$ -</u></b>	<b><u>-</u></b>	<b><u>-</u></b>
 Town's covered-employee payroll	 \$ 11,873,465	 11,471,223	 10,927,004
Contributions as a percentage of covered- employee payroll	3.36%	2.65%	2.65%

\* Only three years of information available



**TOWN OF YARMOUTH, MAINE**  
**Notes to Required Supplementary Information**

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**Changes of Benefit Terms** - None

**Changes of Assumptions** - For the PLD Plan, the discount rate was decreased from 7.25% to 7.125% and the cost of living benefit increase assumption was changed from 3.12% to 2.55%.

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**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, 2016**  
**(with comparative totals for the year ended June 30, 2015)**

	2016		Variance positive (negative)	2015 Actual
	Budget	Actual		
Revenues:				
Property taxes	\$ 18,232,034	18,232,034	-	17,719,185
State education subsidy--school	3,390,708	3,752,983	362,275	3,120,110
State Agency subsidy	12,000	6,547	(5,453)	12,720
Tuition and fees	160,000	415,576	255,576	269,643
Rental income	3,000	5,350	2,350	5,674
Miscellaneous	15,000	25,140	10,140	70,548
Other financing sources:				
Use of prior year fund balance (transfer from reserves)	200,000	200,000	-	358,000
Total revenues and other financing sources	22,012,742	22,637,630	624,888	21,555,880
Expenditures:				
Current:				
Regular instruction	9,636,549	9,990,149	(353,600)	9,442,943
Special education instruction	3,090,439	3,129,140	(38,701)	3,072,103
Career and technical instruction	89,151	89,151	-	107,368
Other instruction	912,967	937,232	(24,265)	894,453
Student and staff support	2,019,382	1,966,302	53,080	1,844,184
System administration	768,157	721,892	46,265	677,864
School administration	1,052,532	1,011,078	41,454	1,036,246
Transportation	840,012	768,581	71,431	752,065
Facilities and maintenance	1,930,931	1,716,688	214,243	1,648,509
Debt service	1,415,125	1,415,125	-	1,405,500
Other financing uses:				
Transfer to reserves	192,497	827,292	(634,795)	589,348
Transfer to school nutrition program	65,000	65,000	-	85,000
Total expenditures and other financing uses	22,012,742	22,637,630	(624,888)	21,555,583
Net change in fund balance - budgetary basis	-	-	-	297
Reconciliation to GAAP:				
Change in teacher summer salaries		(9,582)		(170,478)
Transfer to reserves		827,292		589,348
Transfer from reserves		(200,000)		(358,000)
Reserves revenues		27,736		11,316
Reserves expenditures		(319,602)		(444,474)
Net change in fund balance - GAAP basis		325,844		(371,991)
Fund balance (deficit), beginning of year		(843,121)		(471,130)
<b>Fund balance (deficit), end of year</b>	<b>\$</b>	<b>(517,277)</b>		<b>(843,121)</b>
Consisting of:				
Reserve accounts	\$	1,334,021		998,595
Unassigned (teacher summer salaries and benefits)	\$	(1,851,298)		(1,841,716)
<b>Total</b>		<b>(517,277)</b>		<b>(843,121)</b>

SUSAN M. COLLINS  
MAINE

413 DIRKSEN SENATE OFFICE BUILDING  
WASHINGTON, DC 20510-1904  
(202) 224-2629  
(202) 224-2033 (FAX)

## United States Senate

WASHINGTON, DC 20510-1904

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.

Growing our economy by encouraging job creation remains a top priority. The tax relief bill enacted during this last Congress contains provisions I authored to provide small businesses with the certainty that they need to invest, grow, and, most important, hire new workers. The 2017 National Defense Authorization Act includes a provision the Maine delegation worked together to champion requiring that military recruits be provided with athletic footwear made in America, as is required for other equipment and uniform items whenever possible. This is a great victory for our troops and for the 900 skilled workers at New Balance factories here in Maine.

Maine's contributions to our national security stretch from Kittery to Limestone. As a senior member of the Appropriations Committee, I successfully advocated for critical funding for projects at the Portsmouth Naval Shipyard and \$1 billion towards the construction of an additional ship that will likely be built at Bath Iron Works. This funding will strengthen the Navy and our national security, and the additional destroyer will help meet the Navy's goal of a 355-ship fleet.

Maine's growing population of older individuals creates many challenges. That's why, as Chairman of the Senate Aging Committee, my top three priorities are fighting fraud and financial abuse directed at our nation's seniors, increasing investments in biomedical research, and improving retirement security.

The Aging Committee's toll-free hotline (1-855-303-9470) makes it easier for senior citizens to report suspected fraud and receive assistance. Last May, a call to the hotline helped lead to the arrest of a national crime ring targeting seniors, and in June I worked to secure the humanitarian release of a Maine senior who had been imprisoned in Spain after being victimized by an international drug smuggling scam.

The Aging Committee also released an extensive report detailing the findings of our bipartisan investigation into the abrupt and dramatic price increases for prescription drugs whose patents expired long ago.

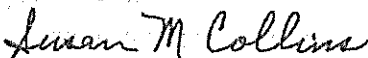
I advocated strongly for the \$2 billion increase in funding for the National Institutes of Health to advance research on such diseases as diabetes and Alzheimer's. I also championed and authored portions of the 21<sup>st</sup> Century Cures Act that will further support biomedical innovation and make significant reforms to our mental health system.

The Senate also took steps in the past year to combat the nation's heroin and opioid epidemic by passing the Comprehensive Addiction and Recovery Act (CARA), which I was proud to cosponsor. CARA is a monumental step forward in our effort to address the devastating addiction crisis affecting countless families and communities across the country and right here in Maine.

A Maine value that always guides me is our unsurpassed work ethic. In December 2016, I cast my 6,236<sup>th</sup> 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 state office at 207-780-3575 or visit my website at [www.collins.senate.gov](http://www.collins.senate.gov). May 2017 be a good year for you, your family, your community, and our state.

Sincerely,



Susan M. Collins  
United States Senator

Dear Friends of Yarmouth,

Since being sworn into the Senate in 2013, I have made it my mission to address at the federal level the most important issues facing our great state. Working closely with my colleagues in the Maine Congressional Delegation, we've been able to successfully secure a number of legislative victories that support our state's economy, our rich traditions, and the hardworking people I am proud to represent.

In an increasingly polarized Congress, my goal as an Independent is to put partisanship aside, build consensus and further common-sense solutions to address the needs of the American people. To this end, I have co-founded the Former Governors Caucus, a group of former state executives who are frustrated with legislative gridlock and eager to find bipartisan solutions. And as always, I aim to bridge the partisan divide by hosting barbeque dinners in Washington with colleagues ranging from Ted Cruz to Elizabeth Warren. If you know a person's children, then you see them as a mother or father and not a rival vote, and working to further personal dialogue and build relationships can lay the foundation for successful legislation.

One of the accomplishments of which I am most proud is the legislative victory that protects our college students and their families from an expensive hike in student loan interest rates. In 2013, as students faced a significant spike in interest rates that would have taken thousands of dollars out of their pockets, I brought together colleagues from across the political spectrum to broker compromise legislation called the Bipartisan Student Loan Certainty Act. Thanks to this bill, students will save \$50 billion over the next 10 years by lowering their interest rates, which means that a student in Maine will now save between \$3,000 and \$6,000 over the life of their loan.

Being an Independent in the Senate has allowed me to make calls and vote on policies that are best for Maine, but it has also made it possible to play key roles in finding simple solutions and legislative fixes that make good commonsense to both parties. Of course, much of what we do in the Senate doesn't happen on the Senate floor, or even in committee. Instead, it involves working across all levels of government to ensure the State of Maine receives attention and support from the federal government.

Take, for example, the opioid and heroin epidemic devastating communities across our state. While Congress has passed legislative solutions aimed at expanding access to medical treatment, I've also pressed for other changes that can be accomplished more quickly and make a more immediate difference in Maine. For example, I successfully urged the U.S. Department of Health and Human Services to increase the number of patients to whom a doctor can provide medication-assisted treatment, and in 2015 brought the Director of the Office of National Drug Control Policy to Brewer to meet directly with Mainers and hear their stories. I've also engaged law enforcement – including the Drug Enforcement Agency – to crack down on the production of opioids and work to limit their diversion. Together, Senator Collins and I helped pass the Northern Border Security Review Act to combat drug and human trafficking along our border with Canada.

While the opioid epidemic is certainly our biggest public health crisis, job loss in Maine is still our number one economic problem and that's why we need to focus on bringing good paying jobs back to Maine and protecting the ones we still have. As a member of the Armed Services Committee, I teamed up with Senator Collins and Representative Poliquin to successfully secure a provision in the defense bill that can help domestic shoe manufacturers like New Balance. The three of us also worked together with the Department of Commerce to establish an Economic Development Assessment Team, known as an EDAT, to assist Maine's forest industry in the wake of several mill closures. We have an incredible spirit of innovation and ingenuity in Maine and I believe finding ways to invest in that spirit will reignite Maine's forest products sector and our economy. Part of our economic path forward must also include expanding access to high-speed broadband, which can help connect our businesses and communities to information and economic opportunities.



## United States Senate

WASHINGTON, DC 20510

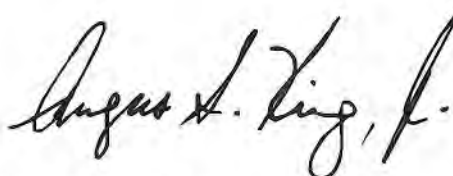
COMMITTEES:  
ARMED SERVICES  
BUDGET  
ENERGY AND  
NATURAL RESOURCES  
INTELLIGENCE  
RULES AND ADMINISTRATION

As a member of the Senate Armed Services and Intelligence Committees, I work to keep Maine and our nation safe. Part of that important work means continuing to work for funding for the construction of Navy ships that will be used to protect American interests across the globe. We all know that "Bath Built is Best Built," which is why I've fought to authorize funding for Navy ships built at BIW. The best way to preserve peace is by deterring war through unassailable strength, and to do that we must support our shipbuilders and our brave service members and invest in our military. I strive to meet this solemn responsibility every day as a member of these committees, which is why I hardly ever miss a hearing and take great care in overseeing the agencies sworn to keep us safe. Armed Services Chairman John McCain called me "one of the most serious and hard-working members" of the Committee, and that's a humbling compliment from a true American hero.

As always, please call or write me with thoughts or concerns with matters currently before Congress, or if you need assistance navigating a federal agency. As a public servant, it is critical to me to listen and learn from you, which is why staying connected with people from all over our beautiful state remains a top priority for my work in the Senate. Please call my toll-free line at 1-800-432-1599 or one my offices: Augusta: (207)622-8292, Bangor: (207)945-8000, Presque Isle (207)764-5124, Scarborough (207)883-1588, or Washington, D.C. (202)224-5344. You can also write me on our website at [www.king.senate.gov/contact](http://www.king.senate.gov/contact).

It is an honor and a privilege serving the people of Maine in the Senate, and I look forward to working with you in our search for a more perfect Union.

Sincerely,



Angus S. King, Jr.  
United States Senator



CHELLIE PINGREE  
CONGRESS OF THE UNITED STATES  
1<sup>ST</sup> DISTRICT, MAINE

Dear Friend,

I hope this letter finds you well. It's a privilege to share an update on my work to represent you and your family in Washington and in Maine.

As always, the interests of my constituents are what guide my work. There are many things I could talk about in that regard. But I want to focus here on one issue of particular importance—economic development. Having good-paying jobs allows future generations to make this wonderful state their home. With that goal in mind, I'm working to address Maine's economic challenges and capitalize on its opportunities.

One such opportunity is agriculture, where Maine is bucking national trends. The average age of our farmers is actually going down while acreage in cultivation is going up. Consumer demand for local food is driving that growth. I've been successful in reforming federal policies to help farmers and processors meet that demand. My work will continue this year as Congress reauthorizes the Farm Bill.

I'm also working to support jobs in our coastal communities. Last year, I helped block Sweden's proposed ban on the export of Maine lobsters to the European Union. I also introduced legislation to lift unnecessary regulations on seafood exporters and invest in working waterfront infrastructure.

On the House Appropriations Committee, I'm defending federal programs that support jobs throughout Maine. These programs invest in worthy projects that are beyond the reach of private, municipal, or state resources. In our state, they provide loans to small businesses, clean polluted sites for redevelopment, find new marketable uses for Maine's natural resources, build broadband infrastructure, and much more.

Aside from economic development, advocating for Maine veterans is one of my highest priorities. With Congress' current agenda, I'm also fighting to defend Medicare and Social Security, protect clean air and water, and ensure that our communities have the resources to address hunger, homelessness and lack of health care access.

Just as important as my policy work in Washington is what my office does to help individuals in Maine. Every year, my staff helps hundreds of constituents who have issues with federal agencies or programs. Please call my Portland office at (207) 774-5019 for assistance. It's an honor to serve you.

Take care,

Chellie Pingree  
Member of Congress





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 continues to be the reduction and eventual elimination of the income tax. Raising the minimum wage is not the path out of poverty; I want Mainers to earn a career 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. It shows the nation that we are serious about wanting people and businesses to come—and stay—in Maine.

Unfortunately, voters approved a referendum question to raise the income tax to 10.15% on successful Maine households and small businesses. Enacting the second highest income tax rate in the country shows the nation we are eager to punish people for being successful. It will drive them out of our state and make it even more difficult to attract much-needed doctors, dentists, scientists, engineers and other professionals to Maine. They can live in neighboring New Hampshire, which takes no income tax from their paychecks. Even worse, there is no guarantee the extra revenue from this tax will go to fund education, as proponents promised.

As successful people leave Maine, state and municipal government will lose the significant amount they pay in property, sales and incomes taxes. This will put even more upward pressure on local property taxes. Municipalities will have to get more creative to provide local services without increasing property taxes. Reforming the tree growth program, collecting property taxes on land in conservation or preservation programs, charging a payment in lieu of taxes on state land that is taken off the property tax rolls and having non-profit organizations pay a two-percent tax on their net revenues are all ways for municipalities to increase revenues.

Such bold measures would take strong leadership and commitment from local officials and residents. 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](http://www.maine.gov/governor).

Sincerely,

Paul R. LePage  
Governor



PRINTED ON RECYCLED PAPER

# MUNICIPAL TELEPHONE DIRECTORY

Town of Yarmouth, 200 Main Street, 04096

[www.yarmouth.me.us](http://www.yarmouth.me.us)

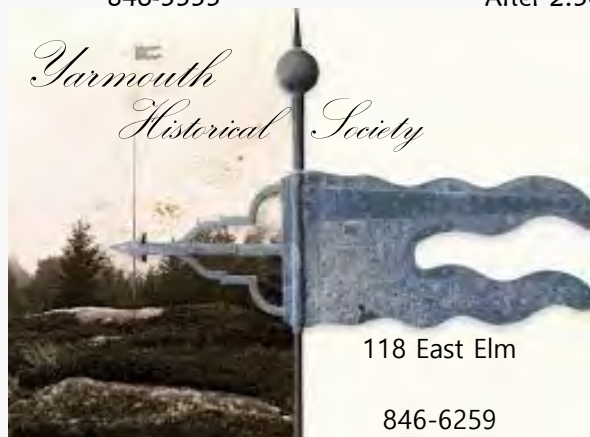


## Emergency Number for Fire, Rescue and Police:

**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