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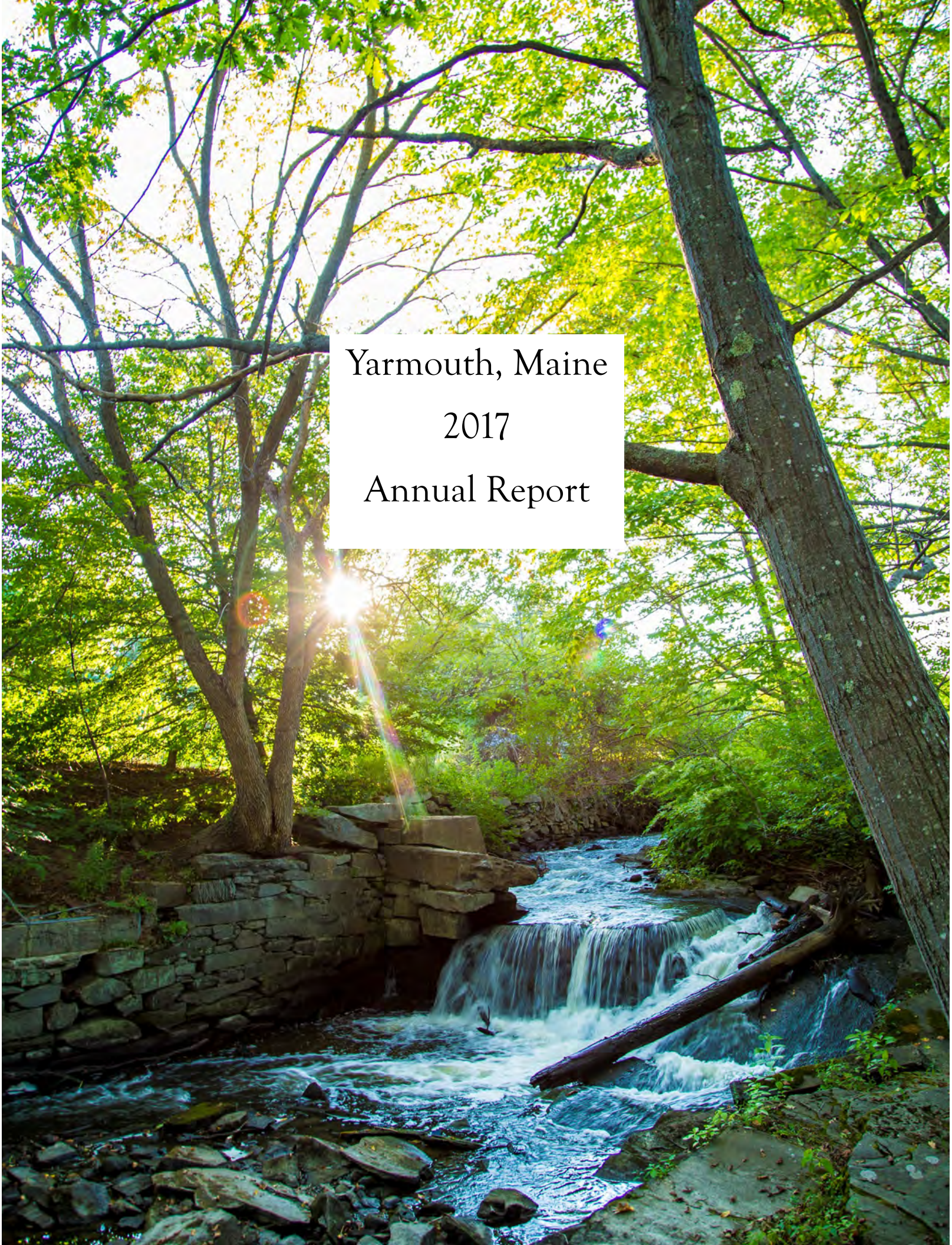

Yarmouth, Maine
2017
Annual Report

2017 Latchstring Award Recipient

The 2017 Latchstring Award was presented at the Annual Town Meeting to Arthur “Art Bell”.

The Latchstring Award was established in 1980 and has been granted annually by the Yarmouth Town Council of Yarmouth have demonstrated exemplary leadership and citizenship with a sustained dedication of community spirit and to the citizens of Yarmouth and who exemplifies Yarmouth’s motto: “Our Latchstring Always Out”.

Arthur Bell was recognized because he has modeled devoted caring and welcome to all citizen and visitors to the Yarmouth community in a wide range of services and friendships to a variety of civic, charitable and non-profit endeavors all to the benefit Yarmouth. His contributions have included service as a member and contributor to the Yarmouth History Center Board of Directors, Trustee and Treasurer of Merrill Memorial Library, Treasurer of Yarmouth Cares About Neighbors, service on the Yarmouth Planning Board and the Yarmouth School Committee, founding member of the Royal River Alliance, and active member of the Comprehensive Plan Implementation Committee. He is one of the founding member of Yarmouth Arts, a member of Yarmouth’s Partners in Education program; and he served as a coach of a wide variety of youth sports programs. He is a Trustee and Deacon at First Parish Congregational Church, along with his active and on-going presence and support of community life in the Town of Yarmouth.

2016 - Thomas Estabrook
2015 - David and Pamelia 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

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Photography in this annual report is provided by Molly Haley, mollyhaley.com and Town Staff

TOWN OF YARMOUTH

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Yarmouth, Maine

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Phone: (207) 846-9036 Fax: (207)846-2403

Nathaniel J. Tupper

Town Manager

Email: ntupper@yarmouth.me.us

To the Honorable Town Council and Citizends of the Town of Yarmouth:

I am pleased to present herein the 2017 Annual Report of the Town of Yarmouth for the Calendar Year 2017, and the Audited Financial Statements for the Fiscal Year ended June 30, 2017. You will find here a highlighted list of accomplishments and activities of the Town Council in 2017 ranging from the patient review and action on 62 "Paper Streets" to committing resources to secure community based improvements to the new Main Street overpass bridge, undertaking a capital plan for a new Public Safety Headquarters for Yarmouth Police, Fire and Rescue service and many other initiatives. You will also find statistical and narrative summaries of work and accomplishments from all the Town Departments and Citizen Committees covering a breath-taking range of work and challenges.

Yarmouth is incredibly blessed with engage citizens who serve and lead the community in various elected and appointed committees and boards, volunteers and an outstanding staff team all of whom share a strong ethos of service, value, vision, and leadership. I offer to all them the congratulations and deep appreciation of the citizens of Yarmouth for their public service dedication and tireless efforts.

As I start my 28th year as Yarmouth's Town Manager, I remain as proud, privileged, and grateful to be a part of this great community as I did on the day I first walked into the Yarmouth Town Hall. The scope and means of delivering public services has changed, the means of communication and the way citizens engage in the work of Town government has been revolutionized, much loved friends and outstanding leaders have come and others have passed on, and the challenges of a shifts in the larger political, societal and community landscape continue to challenge us all to work through and work for change. Yet, it is apparent that there is an unchanging constant in Yarmouth---a shared appreciation and desire to protect our strong sense of community, preserve our history, plan and prepare for the future, and care for one another today. Today, like every yesterday and all our tomorrows, presents us with much work to do, and the special opportunity to continue to work together to build a stronger and better Yarmouth. I thank you for the opportunity to be a part of this enterprise.

Respectfully,

Nathaniel J. Tupper, Town Manager

Municipal Highlights

Photography by Molly Haley, mollyhaley.com

Each year we review what we accomplished and set goals for the new year.

- Reviewed, held hearings and took action on approximately 62 "Paper Street" segments
- Adopted the Cumberland County Hazard Mitigation Plan
- Authorized the sale of Winslow Station (20 Center St)
- Accepted a grant and appropriated funds to replace the floats at the Town Landing
- Arthur Bell was the 2017 Latchstring Award recipient
- Authorized acceptance of grant funds to complete planning and engineering work for extension of the Beth Condon Pathway to Exit 17
- Authorized acquisition of 24 acres of land on the Royal River from the proposed Dugas subdivision off North Road.
- Authorized study and endorse changes to the Route 1/Portland St traffic signal and intersection.
- Secured grants and funding for major improvements with the MDOT replacement of Main St overpass bridge (Route 1) and work began in October.
- Appropriated funds for installation of a new traffic signal at the Exit 17 North-bound ramps.
- Daily public bus service (The Breez) expanded to provide transit to/from Brunswick as well as Freeport and Portland.
- Endorsed a project and private fundraising effort to install restrooms at the high school athletic field.
- Approved amendments to the Fund Balance Policy
- Denise Clavette resigned as Economic Development Director for the Town of Yarmouth; Scott LaFlamme appointed as new Director.
- Councilors Randall Bates, Andrew Kittredge and Tamson Bickford-Hamrock completed their respective terms on the Town Council and newly elected Councilors April Humphrey, Richard Plourde, and Timothy Shannon were elected and sworn into office.
- Authorized the sale of a small lot of land on Littlejohn Island ("Gyger Lot")
- Adopted a resolution of values arising out of events in Charlottesville, VA
- Adopted a 6-month moratorium on the establishment or operations of Retail Marijuana Establishments or Social Clubs.
- Received report and recommendations from the Planning Board and Comprehensive Plan Implementation Committee (CPIC) to expand the Character Based Code to Main St and residential areas- Referred back for revisions and reduced scope of impacted area.

- Received report of the Recycling Committee and initiated conversations on adoption of a Pay-As-You-Throw trash disposal system (pay per bag)
- Authorized replacement of the Chebeague Transportation Company ferry vessel with a similarly sized vessel.
- Deputy Chief Richard Kindelan of Yarmouth Fire-Rescue resigned to take a leadership position with the Old Orchard Beach Fire-Rescue Department.
- General Assistance Ordinance schedules revised and updated
- $90,000 grant from Maine DEP to replace large culvert on Ledge Road secured.
- Appropriated funds to complete architectural consulting services to expand and improve the Yarmouth Fire-Rescue station on North Road and to include expansion to allow relocation of the Yarmouth Police Department from 200 Main St.
- Authorized and appropriated funds to contract with Southern Maine Agency on Aging to provide a part-time social services coordinator for Yarmouth seniors
- Endorsed a new Master Plan for management of the Tinker Property on Cousins Island
- Renewed the lease of the American Legion Log Cabin
- Significant new development and private investment in Yarmouth including the opening of Tyler Technologies expansion, Patriot Insurance office, and Five-County Credit Union.
- Heard reports and coordinated town planning around a community initiative to create a Community Center
- Met with the Yarmouth School Committee and provided guidance on a proposed major capital facilities project to be presented in 2018.
- Voters authorize $4,000,000 in new bonded debt for road improvement, including reconstruction of Hillside Street. Design plans presented in the Fall.
- YHS Senior recognized with the Prudential Spirit of Community Award
- Jen Van Allen started efforts to improved public information and social media announcements for Town government
- Harbormaster Robert Byron, Public Works Foreman David Cline, and Police Administrative Assistant Elaine Walsh all retired
- Village Parking needs assessment and plan commissioned by the Economic Development Advisory Board
- Bridge Street (Cotton Mill) bridge re-decked

YARMOUTH, MAINE

Incorporated August 8, 1849

PROCEEDINGS OF ANNUAL TOWN METING

June 6 & 13, 2017

Cumberland County **Yarmouth, Maine**

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

Prior to considering the business portion of the Warrant under Article 2-31, the 2017 Latchstring Award, the most prestigious award the town gives to one of its citizens for volunteerism during the year, was presented to Art Bell. The Town Council presented Andrew Kittredge and Randall Bates with a college arm chair for their 2 – three year terms on the Town Council. The School Department presented Margaret Groban with a college arm chair for her 2 – three year terms on the School Committee. Leslie Hyde, YCAN President, presented Sue Rowe a college arm chair for her many years of involvement with the Yarmouth Food Pantry.

ARTICLE 2: It was voted to authorize *$10,848,166* for Regular Instruction.

ARTICLE 3: It was voted to authorize *$3,455,605* for Special Education.

ARTICLE 4: It was voted to authorize *$129,523* for Career and Technical Education.

ARTICLE 5: It was voted to authorize $977,064 for Other Instruction.

ARTICLE 6: It was voted to authorize*$2,305,762* for Student and Staff Support.

ARTICLE 7: It was voted to authorize *$843,400* for System Administration.

ARTICLE 8: It was voted to authorize *$1,106,387* for School Administration.

ARTICLE 9: It was voted to authorize *$824,338* for Transportation and Busses.

ARTICLE 10: It was voted to authorize *$1,971,055* for Facilities Maintenance.

ARTICLE 11: It was voted to authorize *$1,377,730* 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 $23,904,030 for the fiscal year beginning July 1, 2017 and ending June 30, 2018 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 $16,492,011 for the total cost of funding public education from kindergarten to grade 12 as described in the Essential Programs and Services Funding Act and to raise $12,179,392 the Town's contribution to the total cost of funding public education from kindergarten to grade 12 as described in the Essential Programs and Services Funding Act in accordance with the Maine Revised Statutes, Title 20-A, section 15688.

ARTICLE 15: It was voted that the Town will raise and appropriate $1,377,730 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 187-2 that the Town will raise and appropriate $5,604,289 in additional local funds, which exceeds the State's Essential Programs and Services funding model by $5,233,518 as required to fund the budget recommended by the School Committee and Town Council.

ARTICLE 17: It was voted that the Town will appropriate $749,085 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 in the event that the Yarmouth School Department receives more state education subsidy than the amount included in its budget, the School Committee is authorized and directed to use all of the additional state subsidy to decrease the local cost share expectation, as defined in Title 20-A, section 15671-A(1)(B), for local property taxpayers for funding public education as approved by the School Committee.

ARTICLE 19: 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 2017-2018 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 pre-viously appropriated. The School Committee estimates that $446,600 will be received and applied against the fiscal year ending June 30, 2018.

ARTICLE 20: It was voted to accept the categories of funds listed below as provided by the Maine State Legislature:

Category	Estimated Amount
State Revenue Sharing	$520,000
Snowmobile Reimbursements	650
Dept. of Transportation Block Grant	76,500
Veterans Tax Refund	9,000
Library Stipend	1,000
Court Officers	1,800
Welfare	4,800
State Aid to Education (including Federal pass through funds)	4,100,000
Civil Emergency Preparedness Funds	1,000
Community Development Funds	1,000
Maine State Housing Authority Grants	1,000
Homestead Exemption Refunds	410,000

ARTICLE 21: It was voted to appropriate the sum of $4,640,350 of estimated transfers, fund balance, and revenues other than property taxes and school reve-nues, to reduce the amount to be raised by property taxes.

ARTICLE 22: It was voted to raise and appro-priate the sum of $2,874,167 for General Government Accounts.

ARTICLE 23: It was voted to raise and appro-priate the sum of $2,664,111 for Public Safety Accounts.

ARTICLE 24: It was voted to raise and appropriate the sum of $2,759,452 for Public Works Accounts.

ARTICLE 25: It was voted to raise and appropriate the sum of $31,150 for Health and Welfare.

ARTICLE 26: It was voted to raise and appropriate the sum of $1,426,774 for Public Service.

ARTICLE 27: It was voted to raise and appropriate the sum of $1,017,210 Debt Service.

ARTICLE 28: It was voted to raise and appropriate the sum of $1,237,540 for Capital Reserve Accounts.

ARTICLE 29: The results of the secret balloting on June 13, 2017 for the town officers were as follows:

Town Council

Cowles, Anthony	721
Humphrey, April	**1021**
Plourde, Richard	**1025**
Setlow, Darren	334
Shannon, Timothy	**1145**
Small, Peter	593
Blanks	1134

School Committee

Day, Sarah	**1402**
Jones, J. Philip	**1391**
Blanks	1189

Yarmouth Water District Trustees

Felker, Jr, Irving	**1453**
Krauss, Susan	**1378**
Blanks	1151

Elected to the Town Council were April Humprhey, Richard Plourde, and Timothy Shannon each for a term of three years. Elected to the School Committee were Sarah Day and J. Philip Jones each for a term of three years, and elected as Trustee to the Yarmouth Water District was Susan Krauss and Irv Felker, Jr each for a term of three years.

ARTICLE 30: It was voted 1423 Yes to 524 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 31: It was voted 1386 Yes to 475 No by secret ballot to:

(1) Approve design, construction, and equipping of improvements to Hillside Street and other Town Roads including but not limited to roadway reconstruction, paving, sidewalk construction and paving, drainage, esplanade and other related improvements, including other site work, (the "Project").

(2) Appropriate a sum not to exceed $4,000,000 to fund the costs of the Project.

(3) To fund the appropriation in (2) above, authorize the Treasurer and Chairman of the Town Council to issue, at one time or another, general obligation securities of the Town of Yarmouth, Maine, including temporary notes in anticipation of the sale thereof and future refunding obligations, in an aggregate principal amount not to exceed $4,000,000 for the "Project", and to delegate to the Treasurer and Chairman of the Town Council the discretion to fix the date(s), maturity(ies), interest rate(s), denomination(s), call(s) for redemption, form(s) and other details of said securities, including execution and delivery of said securities on behalf of the Town of Yarmouth and to provide for the sale thereof.

Meeting Adjourned

Attest: Jennifer Doten, Town Clerk

Town Clerk

Jennifer S. Doten, CCM jdoten@yarmouth.me.us

June 6, 2017 the Annual Town Meeting was held at the Harrison Middle School with approximately 2,000 residents voting on the Town Warrant. On June 14 the secret ballot items from the Annual Town meeting Warrant had a turnout of 1,991 voters.

Elected to Town Council: Tim Shannon, Richard Plourde & April Humphrey

Elected to School Committee: J. Philip Jones, Yarmouth Water District Trustee: Irv Felker & Susan Krauss

Vital Record Statistics for 2017

68 Births, 42 Marriages, 118 Deaths

Municipal Licensing

Trailer Park - 1 ; Special Amusement Permits - 11; Liquor Licenses - 13; Sidewalk Café/Peddler/Street Vender - 3/4/1; Hunting & Fishing Licenses - 319; Dog/Kennel Licensing: 1085/4

As of 12/31/17 there were 7,409 registered voters:

2843 Democrats, 282 Green Independents, 10 Libertarians, 1,957 Republicans, 2,317 Unenrolled

June Voter Turnout - 1991

Question 1: Bond Issue

Do you favor a $50,000,000 bond issue to provide $45,000,000 in funds for investment in research, development and commercialization in the State to be used for infrastructure, equipment and technology upgrades that enable organizations to gain and hold market share, to increase revenues and to expand employment or preserve jobs for Maine people, to be awarded through a competitive process to Maine-based public and private entities, leveraging other funds in a one-to-one ratio and $5,000,000 in funds to create jobs and economic growth by lending to or investing in small businesses with the potential for significant growth and strong job creation?

Y-1344 / N - 619

NOVEMBER VOTER TURNOUT - 3011

Question 1: Citizen's Initiative

Do you want to allow a certain company to operate table games and/or slot machines in York County, subject to state and local approval, with part of the profits going to the specific programs described in the initiative?

Y - 318 / N - 2682

Question 2: Citizen's Initiative

Do you want Maine to expand Medicaid to provide healthcare coverage for qualified adults under age 65 with incomes at or below 138% of the federal poverty level, which in 2017 means $16,643 for a single person and $22,412 for a family of two? Y - 2102 / N - 902

Question 3: Bond Issue

Do you favor a $105,000,000 bond issue for construction, reconstruction and rehabilitation of highways and bridges and for facilities or equipment related to ports, harbors, marine transportation, freight and passenger railroads, aviation, transit and bicycle and pedestrian trails, to be used to match an estimated $137,000,000 in federal and other funds, and for the upgrade of municipal culverts at stream crossings? Y - 2443 / N - 544

Question 4: Constitutional Amendment

Do you favor amending the Constitution of Maine to reduce volatility in state pension funding requirements caused by the financial markets by increasing the length of time over which experience losses are amortized from 10 years to 20 years, in line with pension industry standards? Y - 2132 / N - 747

STEVE JOHNSON, TOWN ENGINEER

The Town Engineer provides engineering and technical support to Town Departments, citizen committees, including the Route 1 Bridge Advisory 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 and is the E-911 Addressing Officer.

2017 Highlights include the following:

- Continued to support Bridge Advisory Committee (BAC) in stakeholder work as well as commencement of construction for the replacement of the Route 1 bridge over Main Street;
- Managed construction for replacement of sewer main hangers East Main Street Bridge;
- 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. Additionally, prepared for upcoming program audit by MDEP and USEPA. Updated and developed several critical stormwater program Standard Operating Procedures (SOP's);
- Reviewed and updated 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;
- 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, catch basin cleaning and street sign inventory management as well as tree inventory management and sewer connection tracking;
- Continued to provide tracking of FEMA flood mapping process;
- Managed leasing of 52 North Road (Knaub) property adjacent to Public Works;
- Provided management, repair and maintenance to Town's building infrastructure;
- Provided support to Town owned cemeteries as required, including response and cleanup activities following windstorm of October 2017;
- Performed E-911 Addressing for Town as required;
- Providing coordination between Town and MDOT for Exit 17 traffic signal project;
- Managed engineering work for the inspection/load rating of Town owned bridges;
- Provided design and planning services to Harbor and Waterfront sub-committee for new Harbormaster 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;
- Provided direction and management of dewatering system upgrade design program at the Waste Water Department;

- Supported Waste Water Department in Inflow and Infiltration (I&I) removal planning;
- Performed approximately 38 technical project reviews in support of Planning Board
- Supported Library Director in the replacement of hot water pipe insulation in Merrill Memorial Library;
- Facilitated successful construction inspection of several new development projects including Village Run, Tyler Technologies, Patriot Insurance, McKearny Village Phase II, Maggie May Meadows, CCFCU, Bartlett Circle, Pratt-Abbott, CN Brown expansion, and 5 County Credit Union;
- Coordinated with MDOT for deck replacement work on Cotton Mill Bridge;
- Supported interview and selection process for hiring of several staff positions in the Sewer Department, Public Works Department and Planning Department;
- Facilitated the installation of rain gutters at the Log Cabin;
- Supported relocation of Clam Festival power supply;
- Developed successful public rail crossing petition application for the West Side Trail at the Exit 15 Park and Ride;
- Developed public rail crossing petition for new crossing serving the Barker Preserve and potential new land acquisition;
- Developed design documents for Sandybrook Lane sewer main replacement;
- Facilitated the replacement of the roofing systems for YCS and Town Generator House as well as the entry door infrastructure;
- Developed and implemented new septic system inventory and inspection program as required by MS4 General Stormwater Permit;
- Worked collaboratively with the Council, Town Manager and Public Works Director for the conversion of street lights to LED fixtures;
- Facilitated the replacement of the westerly staircase at Town Hall;
- Facilitated the repair of the Elm Street pedestrian bridge;
- Managed the final design for Hillside Street reconstruction;
- Developed successful grant application for Ledge Road bridge replacement and managed design contract for the project;
- In conjunction with Sewer Department staff performed systematic sewer main televising program in preparation of road project work;
- In conjunction with the Yarmouth Fire Department, Yarmouth Police Department and Yarmouth Community Services, retained and managed architectural firm to conduct a space needs analysis for the three departments;
- Developed successful Small Harbors Improvement Program (SHIP) grant application and contract documents for the replacement of the Town Landing finger floats;
- Provided technical support for the School Department Athletic Field bathroom project;
- Served as point contact for several MDOT bridge projects including the Cousin's River Bridge Replacement Project, Bayview Bridge Widening Project, several bridge painting projects and the Route 1 Bridge Replacement Project;
- Developed Municipal Partner Initiative (MPI) Grant Application to MDOT for North Road from Leighton Road to Melissa Drive and managed design of the project;
- Managed East Elm Street Dam weir repair project.

MERRILL MEMORIAL LIBRARY

"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 Merrill Memorial Library did a brisk business in 2017, with consistent attendance at our legacy programs and growing attendance at several new programs. For adults we facilitated: 12 Readers' Circle book group discussions; 24 Merrill Film Society classic films & discussions; 12 current release matinees; 3 author visits; 5 Poetry in the Library events; in partnership with Maine Humanities Council we presented three World in Your Library lectures – "Understanding Russia", "Immigration in Western Europe and U.S." and "Civil War in Syria". We continue to offer weekly walk-in TECHSPRESSO individualized technology help, where this year library staff helped 235 residents with their own devices. We continue to host staff from Senator Angus King's office in our lobby each month and have welcomed State Legislators Cathy Breen and Janice Cooper here for constituent Q&A. The Library was pleased to host the local Aging in Place ice-cream social where the Town of Yarmouth was recognized by AARP as an Age-Friendly Community.

In the Children's Department, Library Staff continue to grow and adapt programs to meet changing community needs. A sampling of children's programs includes: weekly baby/toddler/preschool storyhours; The Thinking Caps kids book group for ages 8-11; A Novel Bunch teen book group; After school programs in science, engineering and technology; Sock Hop Storytime; stuffed animal sleepover; CANS film festival (cans for food pantry); Community Leaders as guest Storytime readers – K9 Matrix drawing the biggest crowd. With financial support from Estabrook's Garden Center, we established The ECO-KIDS Club. We enrolled 365 kids in our Summer Reading Program while also setting up a satellite program at Yarmouth Pointe and offering Science in the Park on Wednesdays. Our first ever Youth Advisory Board was recently formed to give young teens a voice in programs and services.

Our Art Gallery was used for 7 shows and receptions for local artists, including the Kismet Foundation's Artist in Residence Adriane Herman.

As use of the print and audio/visual collections holds steady at about 112,000 items annually, library cardholders downloaded almost 2,500 e-books and audios from CloudLibrary. We borrowed 1,450 items interlibrary loan from libraries across the country.

The third floor meeting rooms were used 274 times by various entities from all walks of the community.

We loaned free passes to area museums and attractions to 156 families throughout the year.

Five of the Library staff attended the annual Maine Library Association conference in October. Two of the staff had conference planning responsibilities and three MML staff made presentations at the conference.

As the Route One over pass is demolished and rebuilt, we appreciate your patience getting in-and-out of our facility. We invite you to enjoy a bird's eye view of the project from our building any time.

Sincere thanks goes out to our terrific volunteers, Board of Trustees, elected officials and other municipal department employees – all of whom help us with various parts of Library operations every day. Any success that we enjoy is a direct result of this cooperative effort.

We welcome your comments anytime.

Respectfully submitted,

Heidi Grimm, Library Director

Judy Clark, Asst. Director & Circulation Librarian

Nissa Flanagan, Network & Technical Services

Maegan Batson, Children's Librarian

Trudy Briggs, Adult Services

Jeff Eastman, Media & Technology

Maryallyn Dennison, Circulation & Adult Programs

Melissa Madigan, Youth Services

YARMOUTH DEPARTMENT OF PUBLIC WORKS

Erik S. Street, Director of Public Works

To the Citizens of Yarmouth: On behalf of the Highway, Transfer & Recycling, and Vehicle Maintenance Departments - I am happy to submit the 2017 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 - 1.5 miles. 2016 projects completed - finish paved - .35 miles
Project Areas: Almonte Ave., Ashland Ave., Elmwood Ave., E. Main St. - Bluff Rd to Granite St., Grist Mill Lane, Hillcrest Ave., Ledgewood Rd., Madeleine Pt. Rd., Oakland Ave., 700 ft. of Sisquisic Trail, Waters Edge Dr.

General Maintenance:

The Highway Crew had a very busy year in 2017. Even though this team is relatively small (8 full-time employees), they continue to do a great job and take on maintenance challenges posed by an ever-changing and growing community.

Below are some of the maintenance highlights.

1,023 catch basins cleaned, removing 155 CY of sediment from the basins. 65 miles of road and 23 miles of sidewalk swept. Handled 29 ditching / drainage project, repaired / replaced 12 catch basins, repaired 14 manholes and installed or repaired 62 signs.

Winter Maintenance: 2016-17 Season

The winter of 2016-17 produced 94.5" of snow and 25 storm events. The Department used 1,880 tons of salt and 720.5 CY of sand. The first storm was recorded on 12/5/16 and the last storm was recorded on 3/31/17. Total man hours for the 2016 - 17 winter season were 1,213.25

Transfer & Recycling

The Recycling Committee was very active in 2017.

Given that the current Transfer Station is 30+ years old, the Committee has been working hard to put together waste disposal / recycling options for the Town Council to consider. Those options include: improvements to the existing Transfer Station, second compactor for recycling, and implementing a Pay-As-You-Throw program and curbside collection of trash and recyclables.

The Recycling Committee will continue to work with the Town Council in 2018 to evaluate these options.

The Food Waste Collection Program the Committee started for the Clam Festival is now managed by the Chamber and continues to grow. 3,396 lbs. of food waste was collected and composted, and over 450 lbs. of recyclables were collected. This program has been very well received and will no doubt continue to be a major part of this event.

The Committee continues to look for opportunities to use Wilby - Town Recycling Mascot. School visits to Rowe and Yarmouth Elementary continue to be a great opportunity for educational outreach, as well as the Annual Open House at the Public Works Garage.

The Committee continues to be dedicated to the cause of Reduce/ Reuse / Recycle, and is currently working on updating goals for 2018.

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. Several different makes and models, along with everchanging technology, are a challenge to deal with.

Fortunately, we have established a great mechanical team to take on these challenges. In 2017 Christ Staples and James Koester joined the team, bringing mechanical and technological skills to the Department. The Town is fortunate to have such a dedicated team of individuals.

ASSESSING

Assessor: Renée Lachapelle, CMA, CG #116
Cumberland County Director of Regional Assessing

Deputy Assessor: Bruce Kerns, CMA
Assistant Assessor: Christian Kuhn, CMA
Appraiser: Benjamin Thompson, CMA
Admin/Appraiser Trainee: Elizabeth Bragdon
Administrative Assistant: Wendy Longley
Phone: (207) 699-2475
Email: assessor@cumberlandcounty.org

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

This department maintains permanent records setting forth:

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

Assessment and Tax Information 2017/2018

Tax Mil Rate:	$17.16
Tax Payment Due Dates:	November 15, 2017 and May 2, 2018
Interest Rate:	7.0%
Fiscal Year:	July 1 to June 30
Assessment Date:	April 1, 2017
Commitment Date:	August 31, 2017
Abatement Deadline:	March 4, 2018 (185 days from Commitment)
Certified Sales Ratio:	100%
Real Estate Property:	$1,592,731,500 – 96.4% of tax base
Personal Property:	$58,794,300 – 3.6% of tax base
Total Valuation:	$1,651,525,800
Property Tax Levy:	$28,340,182.73

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

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

Organization Chart

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	Finance Director
Diane Klages	Town & School AP Clerk
Lorelei Sullivan	Bookkeeper/Payroll Clerk
Nicole Cope	Clerk/Deputy Tax Collector
Ruth Bennett	Clerk/Deputy Town Clerk/Motor Vehicle Agent

Financial highlights of the 2016-2017 fiscal year follow. Please see back section of this Annual Report for excerpts from the audited financial statements.

Financial Highlights

- The assets and deferred outflows of resources of the Town of Yarmouth exceeded its liabilities and deferred inflows of resources at the close of the most recent fiscal year by $51.8 million (net position). Of this amount, $3.14 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 $9.5 million – a 12% increase over last year.
- As of June 30, 2016, the General fund held $6 million in fund balances – $2.9 million of which is available to the Town as unassigned fund balance. This is approximately 7.6% 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. There was no change for Next Era's Wyman Station real estate value.

The 2017-2018 budget increases expenditures by 2.59% with a projected increase in revenues of approximately 2.58%. The tax rate for 2017-2018 is $17.16 per thousand - a 0.65% increase or $0.10 per thousand.

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, 2017, those trusts totaled more than $2.7 million in principal and income. The majority of these Trusts are governed by a Spending Rule which limits annual spending to 4% of the three-year rolling average. Trusts by spending category are as follows:

TOWN OF YARMOUTH TRUST FUNDS								
FINANCIAL ACTIVITY - CALENDAR YEAR 2016								
		Spending Rule	Beg. Bal. 1/1/2017	Revenues	Net Earnings	Gain/Loss	Disburse-ments	End. Bal. 12/31/2017
Cemeteries								
	Baptist	4%	$ 63,178		$ 916	$ 8,274	$ (4,000)	$ 68,368
	Ledge	4%	$ 3,325		$ 48	$ 435		$ 3,809
	Humphrey	4%	$ 506		$ 7	$ 66		$ 579
	Mann	4%	$ 10,096		$ 146	$ 1,322		$ 11,564
Housing and Medical Assistance								
	Doughty	4%	$ 235,944		$ 3,381	$ 30,513	$ (6,092)	$ 263,746
Children								
	York	4%	$ 1,812,572		$ 23,193	$ 237,317	$ (59,800)	$ 2,013,282
Library								
	Mayall	4%	$ 7,197		$ 104	$ 943		$ 8,244
YHS Senior Class								
	Sherburne	4%	$ 16,676		$ 238	$ 2,149	$ (500)	$ 18,562
Multi Purpose								
	Farwell	4%	$ 83,664		$ 1,055	$ 10,793	$ (4,500)	$ 91,012
Scholarships								
	Ayer	4%	$ 66,641		$ 966	$ 8,728		$ 76,335
	Coombs Inc	N/A	$ 12,772	$ 21,829			$ (15,500)	$ 19,101
	Fitts	4%	$ 4,992		$ 72	$ 654		$ 5,719
	Grange	4%	$ 2,013		$ 29	$ 264		$ 2,306
	Hebert	4%	$ 15,006	$ 1,000	$ 211	$ 1,898	$ (100)	$ 18,015
	Johnson	N/A	$ 47,132	$ 32	$ 678	$ 6,122	$ (750)	$ 53,213
	Obrien	4%	$ 12,951		$ 184	$ 1,661	$ (500)	$ 14,295
	Plummer	4%	$ 15,248		$ 217	$ 1,962	$ (500)	$ 16,926
	Swegustago	4%	$ 10,668		$ 155	$ 1,397		$ 12,220
	Wilder	4%	$ 2,740		$ 40	$ 359		$ 3,138
Total Trust Funds			**$ 2,423,320**	**$ 22,861**	**$ 31,640**	**$ 314,856**	**$ (92,242)**	**$ 2,700,434**

In Addition, the Town is income beneficiary of the ***Albert H. Coombs Charity Fund*** which is dedicated to “the relief and assistance of residents” of the Town of Yarmouth and includes scholarships to high school students. As of December 31, 2017, the market value of the Coombs Fund was $465,428.

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

UNPAID REAL ESTATE TAXES (As of March 29, 2018)
2017/2018 Fiscal Year / July 1, 2017-June 30, 2018

33 COLLINS RD	$16.44
381 E MAIN STREET LLC	$2,059.20
412 INVESTMENTS, LLC	$97.81
A. ROSS LLC	$10.00
ARGITIS LAURA E	$8.43
BE HOSPITABLE LLC	$13,903.89
BELANGER SCOTT N & ROBYN L	$984.99
BERGERON GARY R & GIBBONS LAURA M	$45.49
BIALEK DONALD & BIALEK DONNA TC	$3,619.90
BIALEK DONALD*	$6,399.82
BIALEK DONALD*	$139.86
BIALEK DONALD*	$105.54
BLATCHFORD HUNTINGTON & SHARON B	$2,869.15
BOTT JEAN A	$6.93
BOYER D SCOTT & BETH M	$269.19
BRADEEN MATTHEW A	$2,283.14
BRICKYARD PROPERTIES LLC	$1,398.54
BROWN KENNETH J*	$27.09
BURGESS JAMES	$4,389.53
CAMPBELL LAWRENCE	$92.67
CIANCHETTE RYAN JAMES	$23.17
COALE ROBERT A & LOUISE S	$4,546.54
COMPTON DENISE & MURPHY LOUISE H	$1,038.70
COMPTON ERIN E	$1,963.11
COOLEY ALBERT	$163.02
COX THOMAS A	$33.63
COYNE RICHARD S JR	$2,392.11
CROAGH LLC	$1,349.64
CYR SCOTT R & MARY E	$1,631.92
DAMBOISE DAVID E & SHAUNA W	$4,175.89
DAVIES MARY T	$1,428.56
DAVIES RICHARD	$277.42
DELORME DAVID	$2,095.24
DELORME DAVID	$5,148.00
DELORME DAVID	$3,332.47
DOUGHTY VALERIE J	$1,832.69
DUCAS PATRICK L	$78.57
DUPONT GLADYS A	$2,716.43
DUPONT GLADYS A &	$3,346.20
DUPONT OMER G & GLADYS	$1,126.56
EATON JAMES H IV & ELIZABETH T M	$2,634.92
EATON TERRY & KARA L	$980.70
EMERY JOHN R	$310.60
EVEN KEEL MARINE SPEC	$2,789.36
FAIRLIE KERRY A	$12.22
FORCIER LAWRENCE F & DONNA M	$3,781.21

FOX, CRAIG R.	$2,406.74
FPL ENERGY WYMAN LLC	$15,584.71
GARNISS CORNELIA E	$2,535.39
GREGS PROPERTIES RTONE LLC	$5,876.44
GRISWOLD, ANDREW V. & GRISWOLD, MARCIA P	$3,992.28
HAAG BARTON D	$12.11
HARDING DONALD M	$17.78
HOLLAND, DONALD E SUPP NEEDS TRUST	$1,481.77
HUNTER GREGORY S	$4,289.14
JACKSON HEATHER S	$1,673.96
JORDAN LINDA J	$2,536.25
JTF59 LLC	$1,527.24
KELLEY BRADFORD H - TRUSTEE	$2,502.79
KELLEY WINIFRED M	$270.24
KELLEY WINIFRED M	$102.80
KELLEY WINIFRED M	$604.29
KLENDA DAVID & BRENDA	$105.54
KLENDA DAVID & BRENDA	$30.03
KLENDA DAVID J	$30.03
LANGMAID RANDALL	$48.05
LATTY, AARON	$2,393.82
LAVALLE KRISTEN M & JAMES M	$2,638.35
LIBBY, EDWARD F.	$1,278.43
LINEN ERICA J	$7.10
LIVING TRUST AGREMENT OF MARY H PULLMAN	$17.46
MALONEY MARK M	$5,364.22
MAVODONES NICHOLAS M	$2,127.84
MCBEE LUCIA HASKELL & CECIL L	$24.41
MCENTIRE W TREDICK & ELISABETH W	$83.23
MCLAUGHLIN VELMA E	$1,348.78
MEEHAN ARI	$4,109.82
MEEHAN, JESSICA	$6.36
MICHALSKI MICHAEL G	$8,422.13
MOLL, BRADLEY S., & MELANIE	$6,159.33
MORRISON R L EXCAVATING INC	$1,286.14
NASON ROBERT C & MARILYN L	$1,872.16
PALLI, WILLIAM E., JR.	$267.70
PLEASANT STREET REALTY LLC	$3,536.68
POWELL WAYNE M & ANDREA D	$3,525.52
POWERS PATRICK A	$53.19
PRESCOTT ERIC	$2,716.43
PRIMEAU LEIGH A	$3,691.12
RAND ALAN M & HEISLER EDWIN A	$119.26
RAND SHARON J	$2,167.31
ROWE JAMIE	$1,542.69
SAMRITH CHAMRIAN	$90.09
SCHAFFER WILLIAM G	$1,922.78
SCHLEMMER DOUGLAS K & EMILY G	$3,704.85

SEAL LANE LLC	$7,760.18
SMITH DOROTHY L	$1,014.29
SMITH STEPHEN W	$129.54
SOUTHWORTH INVESTMENTS	$3,277.56
SPARHAWK, LLC	$125.75
STEUER MANAGEMENT LLC	$2,162.16
STOKES DAVID A & GINA L	$3,092.23
WALLS MARY F	$2,411.84
WALTMAN LESLIE B, JOSEPH & CATHERINE R	$1,181.47
WEISS GABRIEL B & SARAH T	$966.97
WHITE BARRY M	$63.89
WHITE DOROTHY ANN	$9.91
WHITE TIMOTHY J & DOROTHY ANN	$52.70
WOODWORTH, SALLY C.	$3,322.18
YORK MARLENE V - HEIRS OF	$3,859.29
	$223,471.23

UNPAID TAXES - TAX LIENS* *** = Tax Liens**
2016-2017
July 1, 2016 - June 2017

BURGESS JAMES	$9,121.90
COYNE RICHARD S JR	$4,997.23
DOUGHTY VALERIE J*	$2,456.82
DOUGHTY VALERIE J	$3,930.64
DUPONT GLADYS A	$2,503.95
DUPONT OMER G & GLADYS	$2,383.89
EATON JAMES H IV & ELIZABETH T M	$5,593.80
EATON TERRY & KARA L	$1,060.98
EVEN KEEL MARINE SPEC	$5,837.24
HOLLAND, DONALD E SUPP NEEDS TRUST*	$492.77
HOLLAND, DONALD E SUPP NEEDS TRUST	$3,219.10
JORDAN LINDA J	$5,037.99
JTF59 LLC	$1,015.34
KELLEY BRADFORD H - TRUSTEE	$4,323.00
MAVODONES NICHOLAS M	$4,423.72
MORRISON R L EXCAVATING INC	$1,371.45
NASON ROBERT C & MARILYN L	$3,447.60
PALLI, WILLIAM E., JR.	$477.00
PLEASANT STREET REALTY LLC	$4,022.45
POWELL WAYNE M & ANDREA D	$7,439.43
PRESCOTT ERIC	$5,666.97
RAND ALAN M & HEISLER EDWIN A	$318.28
STEUER MANAGEMENT LLC	$4,535.52
YORK MARLENE V - HEIRS OF	$3,325.08
	$87,002.15

UNPAID TAXES - PERSONAL PROPERTY (as of March 29, 2018)
2018

Customer Name	Unpaid Balance
ADEPT FASTENERS	$8.58
ASSOC ELECTROLOGISTS OF MAINE	$77.22
AXA ADVISORS	$185.33
BAYSIDE FENCE LLC	$139.86
BINGAS WINGAS	$288.58
BISTRO 233	$152.52
BUXBAUM BUILDERS	$242.82
BWELLHEALTH	$162.16
C. BRIGGS PROPERTY MANAGEMENT	$77.22
CABINET SHOP THE	$187.90
CARPE DIEM WINE ROOM	$77.22
CHOPSTICK SUSHI	$253.97
COMPUTER FRIENDLY SERVICES	$242.82
COPELAND JILL LCPC	$120.12
DENTAL SPECIALST OF YARMOUTH	$8.58
ENERGY CIRCLE	$115.83
EVEN KEEL MARINE SPEC	$168.17
FREEPORT INN	$1,381.38
FRIENDS IN-HOME CARE	$15.45
HARBOURSIDE FAMILY PRACTICE	$238.53
HEATHER MCCLELLAND PHD	$34.32
HIGI SH LLC	$30.03
IMPAWSIBLE IMPRESSIONS DOG SAL	$77.22
INSIGHT EYECARE	$402.40
INTRIKATE BEAUTY AND DESIGN	$34.32
INTRINSIC HOMEOPATHY	$34.32
JIMS ODD JOBS SERVICE	$213.64
LA NAILS	$72.07
LESLIE LIVINGSTON	$18.02
MARK STANDEN LAW OFFICE	$167.31
MARRINAN MARILEE POLARITY THER	$156.16
MCCOY LEAVITT LASKEY LLC	$422.14
MCLAUGHLIN FINANCIAL GROUP	$12.87
MECHANICAL SYSTEMS ENGINEER	$8.58
MORRISON R L EXCAVATING INC	$2,946.37
MRLD LLC	$225.66
MSC INDUSTRIAL SUPPLY	$42.04
OTTO	$477.91
OWL AND ELM	$5.47
PHILIP P FREDERICK MD PA	$275.42
RAE FASULO MEDIA & MARKETING	$11.16

SALON HAUTE COUTURE	$77.22
SARA SULLIVAN BA CN	$34.32
SARAH VICTOR, LMT	$27.46
SPAR COVE HEALTH PT	$8.58
SPARHAWK HYDRO COMPANY	$1,034.75
SPEAR PAMELA	$79.80
STRONG RETIREMENT STRATEGIES	$18.88
THINK TANK COWORKING	$66.93
TOVE	$191.34
TURNING HEADS SALON	$49.77
VILLAGE FLORIST & CO.	$277.14
WARD DAVID LCSW	$179.32
WARM TECH SOLUTIONS	$34.32
WENDY SAWICKI	$130.42
YARMOUTH BOAT YARD INC	$378.38
YARMOUTH EDUCATIONAL	$223.08
YARMOUTH FRAME & GALLERY	$24.41
YARMOUTH PLUMBING	$52.34
	$12,700.15

UNPAID TAXES - PERSONAL PROPERTY
(as of March 29, 2018)
2011-2017

AJ BUECHE INC	$27.56
ASSOC ELECTROLOGISTS OF MAINE	$89.80
AT&T MOBILITY LLC	$444.50
BARDWELL CHIROPRACTIC CTR	$522.62
BAY PROPERTIES REALTY	$401.60
BAYSIDE FENCE LLC	$291.94
BLACK STOVE SHOP THE	$46.53
BOURGET JENNIFER LMT	$53.96
BOURNE STENSTROM CAPITAL MGT I	$30.80
BWELLHEALTH	$213.25
C. BRIGGS PROPERTY MANAGEMENT	$89.80
CABINET SHOP THE	$625.14
CADY LINDA L ATTORNEY	$131.10
CAPTIVA SALON & SPA	$268.42
CARPE DIEM WINE ROOM	$68.24
CHOPSTICK	$691.80
CLINICAL THERAPY	$72.60
COMPUTER FRIENDLY SERVICES	$2,077.90
COPELAND JILL LCPC	$34.57
DENTAL SPECIALISTS	$366.52
DEPARTURE LOUNGE	$89.90
DIMARZIO CATE LCPC	$68.24
ELLEN KORNETSKY LCSW	$17.06
ENDLESS ENERGY CORP	$110.88

ENI ROUTE 1 YARMOUTH LLC	$942.48
EVEN KEEL MARINE SPEC	$399.12
FOREST FALLS CAFE	$409.44
FRANK P GUIDI JR CLU	$554.16
FREEPORT INN	$7,115.53
GRANITE RIDGE PROPERTY GROUP	$89.80
GROW SMART MAINE	$17.06
HAIR DESIGN BY DANA	$106.95
HAIR ESSENTIALS ETC	$175.15
HARBOURSIDE FAMILY PRACTICE	$303.67
HEATHER MCCLELLAND PHD	$17.06
IMPAWSIBLE IMPRESSIONS DOG SAL	$89.80
INDUSTRIAL PROTECTION SERVICES	$21.56
INSIGHT EYECARE	$3,752.12
INTRINSIC HOMEOPATHY	$17.06
JAMES D LIDDELL ATTY AT LAW	$67.40
JIMS ODD JOBS SERVICE	$468.93
JYNX PRODUCTIONS	$21.56
KAPLAN VENDING	$109.51
KAY CHEMICAL COMPANY	$10.06
LESLIE LIVINGSTON	$9.50
MAINE NEUROBEHAVIORAL SERVICES	$41.58
MAINELY I	$21.56
MARK STANDEN LAW OFFICE	$165.48
MARKS PAUL ACCUPUNCTURE	$16.22
MARRINAN MARILEE POLARITY THER	$498.09
MORRISON R L EXCAVATING INC	$13,855.74
MRLD LLC	$801.51
MSE	$2,958.92
NEW ALTERNATIVE CARE LLC	$68.24
NIFTY GIFTS RETAIL TOYS	$57.42
PACE DRIVING SCHOOL	$42.40
PARAGON SALON	$329.58
PENTEC HEALTH INC	$17.06
POWERS PAMELA PSYCHOLOGIST	$479.76
REALMAINE	$185.41
REIKI FOR WOMEN	$89.80
RICHARDS & COMPANY	$512.31
RTM MARKETING GROUP	$89.80
SALON HAUTE COUTURE	$89.80
SARA SULLIVAN BA CN	$17.06
SHEAR BALANCE DOG SALON	$51.18
SPARHAWK HYDRO COMPANY	$1,716.24
SPEAR PAMELA	$151.88
STEVEN THOMAS MASSAGE	$29.00
TEN	$68.24
THE DISTANCE PROJECT	$89.80
THE ENDURANCE GROUP	$25.87
THINK TANK COWORKING	$202.88
TIDE WALK DESIGN	$89.80

TUGBOAT CREATIVE AGENCY	$89.80
VILLAGE CONSIGNMENT	$61.42
VILLAGE FLORIST & CO.	$203.86
WALTMAN & COMPANY INC	$493.27
WARD DAVID LCSW	$142.42
WARE APARTMENTS INC THE	$172.12
WARM TECH SOLUTIONS	$17.06
WENDY SAWICKI	$487.05
WILLOW LEDGE BUILDERS	$222.83
WOMEN TO WOMEN	$486.00
YARMOUTH EXXON	$327.71
YES MARKETING GROUP	$84.80
YOU WANNA PIZZA ME	$187.66
	$47,271.28

General Assistance

Johanna Hanselman, (207) 865-4743, 30 Main Street, Freeport, Maine 04032

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 care and household supplies. Persons who wish to apply for General Assistance may do so at the Freeport Town Hall, 30 Main Street. Please call 865-4743 x120 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 2017 Calendar Year:

- 30 applications submitted/reviewed (including repeats)

⇒ General Assistance granted to 25 households consisting of 92 household members for a total of $20,420 as follows:

Rent Assistance – $17,460

Electricity Assistance – $210

Food Assistance - $2,465

Cremations - $285

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 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 2016-2017 heating season, close to $10,000 in heating fuel assistance was awarded to 32 different households a total of 38 times. It is heartwarming to work in a community that has such a wealth of generosity among its residents and businesses, which is evidenced by contributions to this heat assistance fund and by the many other ways Yarmouth residents take care of their neighbors.

YARMOUTH'S PARKS & RECREATION HOME

8 Concerts in Royal River Park

2,300+ Spectators who enjoyed the 32nd Annual Summer Arts Series

1,055 Participants filled the spots at **22** Summer Camps!

758 Students participated in sports

594 Adults & Seniors participated in Enrichment Programs

60 Sessions of Adult Enrichment programs

179 Youth program opportunities

166 Older adults participated in **15** Adult trips!

YARMOUTH COMMUNITY SERVICES

Creating community through people, parks and programs.

COMMUNITY SERVICES' VOLUNTEER SUPPORTED PROGRAMS

440+ Calls received for Medical Loan Closet equipment requests

1,079 Hours of Lunch Crunch Program

$10,241 of participant scholarships provided to Yarmouth residents

113 Warm winter coats were given a new home!

1,922 Lunch Crunch meals served

PARKS, TRAILS, & STAFF HIGHLIGHTS

86 Days of skating at Blake Pond

53 Trees planted in our parks and along our streets

91 Years of YCS Staff service to community

177 Days of canoe rentals

3 Movie Nights In Royal River Park

37 Years in operation

614 Acres of open space maintained by Parks crews

38 Years of national recognition for being a Tree City USA

24 Miles of paths & trails to enjoy in Yarmouth

+$110,000 Privately fundraised to purchase **24** Acres for Town-owned conservation land

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.

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.

Police related activities, for the second year in a row have remained consistent, in all reportable categories of crimes against people and property. Private property stolen decreased slightly to just over $99,000, compared with $104,000 stolen in 2016. Losses from fraud, identity theft, and cybercrimes amounted to just over $475,000. These types of crimes are becoming much more complex and time consuming to investigate, often involving an organized group of criminals working from a foreign country. In total, the police department handled just over 10,287 calls for services during 2017.

In a continuing effort to deter crime and lawlessness in our community, Yarmouth police officers collectively issued summonses and effected arrests for 154 criminal violations and conducted more than 2400 motor vehicle stops.

Officers continued with in-service training, completing both mandatory and elective requirements. Combined, law enforcement personnel completed 1,900 hours of training. Some of the specialized training courses included: New Law Updates, Communicating with the Deaf, Narcan deployment, 21st Century Policing, Drug Recognition Expert Training, LGBT Diversity Training, DHHS Mandated Reporter Training, Student Threat Assessment, CPR & AED Refresher, PTSD Management, Special Events Incident Management, Policing Culturally Diverse Populations, Mental Health First Aid, Investigating Internet Threats, Situational Use of Force, Emergency Vehicle Operation, Understanding Addition.

The department received several grants in 2017: A Department of Justice Grant was awarded to the police department to offset the cost of replacing officers' bulletproof vests by fifty percent. The police department also received funding from the Cumberland Country Underage Drinking Enforcement Task Force which provided overtime 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 and his K-9 partner, Matrix, completed the required 560 hours of Basic K-9 Patrol Training required by the Maine Criminal Justice Academy.

Administrative Assistant Elaine Walsh retired from the Yarmouth Police Department after having served the community for 21 years. Congratulations to Elaine on her retirement! In August, Lisa Grant was hired as the departments new Administrative Assistant. Ms. Grant was previously employed by the Town of Yarmouth as the Deputy Tax Collector.

In addition to the drug drop box located in the lobby of the police department, that's available to the public, the Yarmouth Police Department participated in two "National Drug Take Back" days. The department was successful in removing several hundred pounds of potentially dangerous expired, unused and unwanted prescription drugs of the streets. During the October 28, 2017 drug take back, law enforcement agencies throughout Maine collected a total of 41,700 pounds.

Yarmouth officers participated once again in the Maine Special Olympics Law Enforcement Torch Run which raised several thousands of dollars for the athletes. Thank you to Officer Brian Andreasen who's coordinated this successful program for the past five years.

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

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

Respectfully submitted,

Michael E. Morrill

Chief of Police

Yarmouth Police Department Roster for 2017

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, Officer Derek B. Lucas, Off. Shawn E. Miles, Off. Amie Rapa

Marine Patrol Officers

Robert J. Byron

Assistants: William Owen

Regional Animal Control Officers

Kerry Libby, James E. Morrill

Administrative Assistants

Lisa Grant

Assistants: Sandra Bowie, Mary Margaret Fitzmorris

School Crossing Guards

Ruth Coffey, Laurie Asher

Harbor & Waterfront

Harbormaster's Annual Report for 2017

I, William Owen, Harbor Master, hereby submit the following Annual Report for the Town of Yarmouth.

2017 was an outstanding boating season; we saw a significant increase in boat traffic and transient launches at the Town Landing

The Harbormaster's Office has 413 moorings dispersed throughout Yarmouth's five major anchorages and responded to 104 calls for service.

Harbor & Waterfront

The Harbormaster Building Committee submitted a design and recommendation to the Town Council for replacement of the current harbormaster building. The new building will better serve the Town and our boating patrons.

With the assistance of Town Engineer Steven Johnson, a Small Harbor Improvements Project (S.H.I.P.) grant application was submitted to replace five finger floats at the recreational Town Landing dock. The grant was approved for $13,325 of the final overall cost of the $28,700 project. The floats will be replaced in April 2018.

In 2017, we continued our partnership with the United States Coast Guard. We participated in numerous public safety details including Operation Dry Water - a boating under the influence prevention program.

In October, Officer Robert Byron stepped down from his position as Harbormaster/ Shellfish Warden after having served for three years. Will Owen who worked under the direction of the Harbormaster as the Assistant Harbormaster for the last two seasons, was appointed as the interim Harbormaster for the remainder of the 2017 season.

In conclusion, I would like to thank the Public Works Department for providing an enormous amount of assistance with the seasonal tasks of installing and removing our municipal floats. I would also like to thank the Parks and Recreation Department for their continued commitment to maintenance and upkeep the Town Landing facility.

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

Respectfully submitted,

William Owen

Harbormaster

Shellfish Conservation

Shellfish Warden Annual Report for 2017

I, William Owen, Shellfish Warden, hereby submit the following Annual Report for the Town of Yarmouth.

We have partnered with Morgan Cuthbert and the other science teachers at the Harrison Middle School in creating 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 2017. A clam upweller is described as being similar to a large aquarium for growing seed clams until such time as they are mature enough to plant into the clam flats. The program showed great promise in 2017, we took clams from the upweller nursery and planted them in the Broad Cove flats for further growth and future harvesting.

In 2017, depuration harvesting was allowed in the Royal River which is closed to normal 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.

Although, we have not received the landing final estimates from the Maine Department of Marine Resources (DMR), but a dramatic reduction in the number of pounds soft shell clams harvested in 2017 is expected.

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. The length of closure is determined for each conditionally approved area, and is based on water sample data that shows the amount of time it takes for water quality to recover and gives sufficient time for the shellfish to flush out and cleanse itself of any toxins. Closures are listed on the State's Shellfish Hotline (1-800-232-4733) and on the website http://www.maine.gov/dmr/shellfish-sanitation-management/index.html

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 surveys held of Broad Cove and the Cousin's River. The group also continues to work closely with Peter Thayer from DMR on this issue. Additionally, a Conservation Time Program was initiated with the commercial harvesters in Yarmouth which means, when a commercial harvester participates in this program there is a reduction in the harvester's licensing fee for the following year.

Respectfully submitted,

William Owen
Harbormaster / Shellfish Warden

Registrations

Motor Vehicle, Boats, ATV's, Snowmobiles

Month	Renew	New	Duplicate	Rapid Re-newals	Total Regs.	Town Fee	State Fee
January	414	157	5	121	697	$1,732.00	$42,574.92
February	308	111	3	87	509	$1,270.00	$26,282.30
March	374	169	9	123	675	$1,652.00	$26,539.95
April	500	172	5	143	820	$2,068.00	$52,702.25
May	571	246	9	145	971	$2,549.00	$62,393.49
June	591	227	13	140	971	$2,554.00	$54,079.36
July	473	187	5	130	795	$2,036.00	$47,893.54
August	470	226	7	137	840	$2,264.00	$51,933.07
September	455	173	6	136	770	$1,944.00	$45,687.32
October	383	171	2	137	693	$1,737.00	$44,436.03
November	415	190	4	113	722	$1,872.00	$41.418.57
December	323	144	5	98	570	$1,421.00	$26,970.67
Totals:	**5,277**	**2,173**	**73**	**1,510**	**9,033**	**$23,099.00**	**$522,911.47**

	2015	2016	2017
Boats	705	734	757
Documented Boats	32	38	40
ATV's	48	44	46
Snowmobiles	82	75	79
Duplicates Reg/Stickers	4	15	6

Alexander Jaegerman, FAICP
Director of Planning & Development
E-mail: ajaegerman@yarmouth.me.us

Tel: 207-846-2401
Fax: 207-846-2438

TOWN OF YARMOUTH

200 Main Street, Yarmouth, Maine 04096

The Department of Planning and Development has been busy in calendar year 2017 with planning projects in the areas of Transportation Planning, implementation of the Comprehensive Plan, and Development Review.

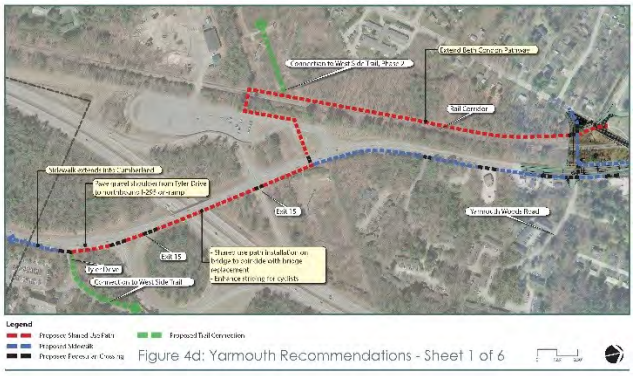
Transportation

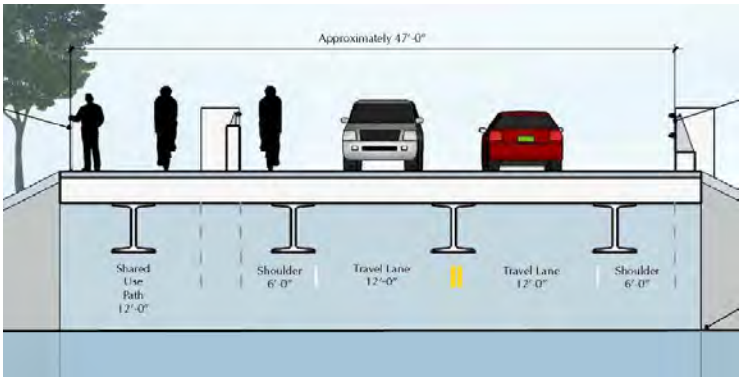
Transportation planning initiatives have included the start of construction of the Route 1 / Main Street bridge, completion of the Route 1 Complete Streets Corridor Plan, Sidewalk Assessment, and Downtown Parking Study, and preparation of a scope of services for a Downtown Sidewalk and Streetscape Master Plan.

Route 1 Bridge: This project is well under construction and is poised for completion in spring of 2019. We are looking forward to seeing the new shared use path extending the Beth Condon Pathway along the west side of the bridge, a sidewalk along the east side, and a sidewalk extending from Route 1 at the Travis Roy Arena down along the skating pond to Main Street, much improving the bicycle and pedestrian connections in the area. Especially exciting will be the areas under the north and south spans, which will be detailed to create inviting and useful public spaces.

Route 1 Complete Street Corridor Plan: The Town of Yarmouth teamed up with PACTS (the regional transportation planning and finance organization) and the towns of Freeport, Cumberland, and Falmouth to create a plan to improve the Route 1 corridor as a complete street. The Yarmouth recommendations are extensive, from Exit 15 bridge to the Cousins River bridge. The recommendations range from sidewalk and shared use path extensions to intersection reconfiguration to enhance mobility for vehicles, bikes, pedestrians, and transit. This is the essence of the term "complete street". The plan is especially timely as the Maine Department of Transportation is undertaking to replace the Cousins River Bridge and rehabilitate the Exit 15 Route 1 bridge over I-295, which is an especially inhospitable crossing for pedestrians, and not ideal for bicyclists except the most confident riders willing to negotiate the ramp crossings. The

Complete Street plan for the Exit 15 bridge calls for a shared use path on the northerly side, to tie Tyler Technologies to the park and ride lot, Breeze stop, West Side Trail, and the restaurants and business on route 1 between 295 and Portland Street. Similarly, the Cousins River Bridge calls for a shared use path on the east side, as the Beth Condon Path extends northward with a planned extension to Exit 17, where it will cross from the west to east side, and from there ultimately reach the YMCA and join bicycle and pedestrian connections in Freeport. The full report and graphics from the Route 1 Complete Streets Plan can be found on the Town web site.





Plan for Exit 15 Route 1 Shared Use Path

Plan for new Cousins River Bridge, looking South

Sidewalk Audit: Another transportation plan completed this year is the sidewalk audit of all the mainland sidewalks in Yarmouth. A team of volunteers coordinated by the Bike – Ped Committee used technology supplied by the Georgia Institute of Technology Research Corporation to video tape, map, and assess the condition and compliance with the Americans with Disabilities Act (ADA) of all sidewalks and intersection ramps and crosswalks. Using this information, the consulting firm of T.Y. Lin, International has developed a Sidewalk Assessment Report that catalogues the findings of the sidewalk audit to create a prioritized investment plan for sidewalk improvements to guide the Public Works Department in its annual capital investment program. For Yarmouth to be a truly walkable community for all segments of society, we need to channel our limited capital wisely to address the existing deficiencies and to extend the sidewalk network so that all the town is eventually serviced by ADA

compliant sidewalk infrastructure. This plan provides the data and information needed to accomplish this goal.

Table 11. Sidewalk Scout: Results of Identified Ramp ADA Non-compliance Issues (ADA requirements indicated in parenthesis)

Below Minimum Width (<36"min)	Above Maximum Running Slope (>5% max)	Above Maximum Cross Slope (>2% max)	Non-compliant Total	Compliant Total
2	16	254	268	412

Downtown Parking Study: Planning and Public Works coordinated with Economic Development on the Downtown Parking Study. This study provides fresh data on parking utilization and concludes with several recommendations for the Town to better manage its parking resources. A surprising finding is that the Town has a relative surplus of available parking that is highly underutilized. The plan calls for improved management and shared use of the available supply rather than development of additional parking resources. The report's four key recommendations are: 1. Make Yarmouth a Park-Once Community (with shared parking resources); 2. Revise Zoning Parking Regulations; 3. Improve Pedestrian Safety and Connectivity; and 4. Management Initiatives.

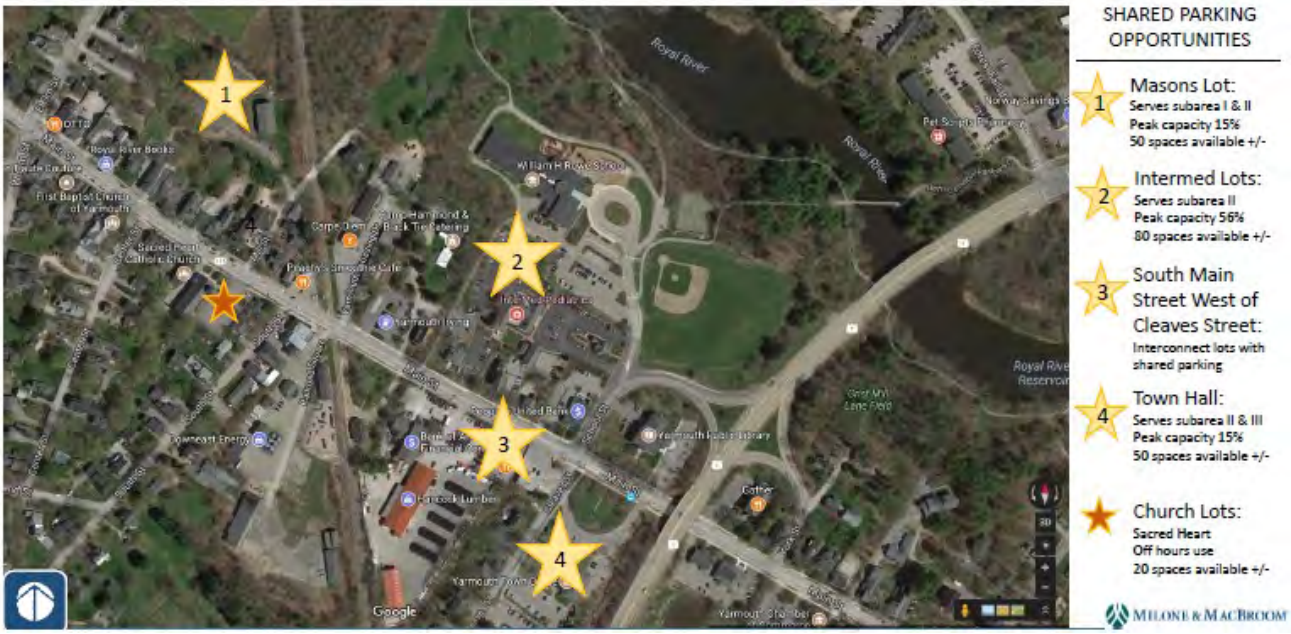


Figure 5.2: Shared Parking Opportunities

Comprehensive Plan

Character Based Development Code: Most efforts have continued to focus on adoption of the Character Based Development Code. This code has been debated for the past three years and was initially an expansive set of districts that encompassed the entire MDR and Main Street areas, North Yarmouth Academy, and Lower Falls Landing and Yarmouth Junction. At the direction of the Town Council and after multiple community forums, the recommendations have been re-focused on NYA and Main Street, to replace the current Village 1 Zone with a new CD4

Village Center District that will provide new flexibility for development along Main Street subject to careful architectural controls to maintain the look, feel and mixture of housing and business uses in the Village Center. Route 1 retains its Character District, but the two current districts are to be combined into a CD4-C Route 1 Corridor district. The revised draft is currently under review by the Town Council.

Historic Resources: The Yarmouth Planning Office applied for and received a grant from the Maine Historic Preservation Commission (MHPC) to begin a comprehensive survey of historic buildings in Yarmouth, beginning with the area closest to the Village Center. A consultant, Margaret Gaertner, has been hired to coordinate with the Yarmouth History Center and Village Improvement Society to muster a team of volunteers to photograph each of the over 800 houses, barns, bridges, cemeteries, and objects identified within the study area, and to compile a data sheet for each structure detailing the historic data, such as year built, architectural style, and important features in a form provided by MHPC and meeting their exacting standards for creation of the CARMA historic resource data base. This survey will provide the baseline date, updating and expanding upon the 1974 survey conducted by VIS, to assess the resources and policy choices to protect them. We expect to continue the survey effort in additional phases to complete the whole town and provide policy and regulatory options for the Town to consider in the coming years.

Development Review: This year saw the completion of several significant development projects approved in prior years. Most significant might be the expansion of Tyler Technologies national headquarters office building on Tyler Drive off Route 1 at Exit 15. Tyler has completed and moved into its 94,000 sf addition. Another significant new office building completed in 2017 is the Patriot Insurance Company 34,000 sf headquarters building at 705 Route 1. Also on Route 1 near Exit 15 is the new Five County Credit Union branch.

Among the commercial projects approved in 2017 and currently under construction is the Cumberland County Credit Union at 808 Route 1, adjacent to Hannaford Supermarket

It has been a busy year for Planning in Yarmouth, with more long-range planning and development projects poised for 2018.

Permits issued for 2017

Building:	217
Plumbing:	153
Electrical:	243
Commercial:	4
Residential:	42 (single family)

Tyler Technologies Interior

Five County Credit Union

Cumberland County Credit Union

Patriot Insurance

Town of Yarmouth, Economic Development Year in Review: 2017

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. The Board is comprised of six Yarmouth residents, the Yarmouth Chamber of Commerce Executive Director and a Town Council representative, who possess a wide range of skills and experiences in fields that directly relate to the Town's economic development needs. The Board meets monthly, and together with the Economic Development Director and the Town Manager, EDAB collectively helps guide economic and community development in Yarmouth.

In September 2017, Yarmouth welcomed Scott LaFlamme as its new Economic Development Director. Scott works to implement the community's economic development strategy by working with the Economic Development Advisory Board, Town Council, major employers, key developers, business owners, community organizations, volunteers and other stakeholders to:

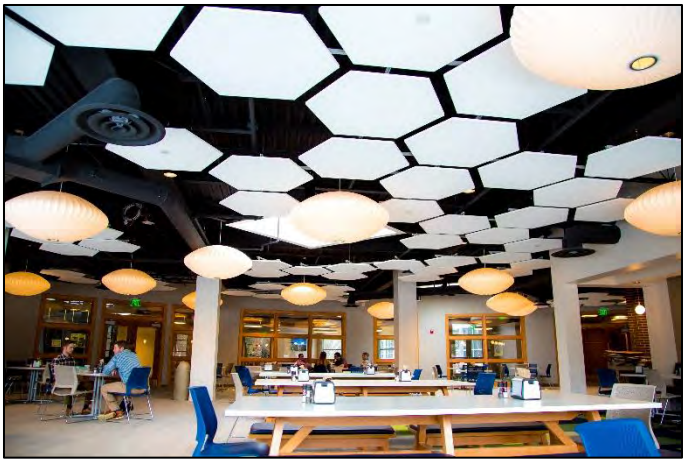
- Continue Yarmouth's vision of encouraging sustainable diversification of the tax base;
- Highlight Yarmouth's quality of life and quality of place, which differentiates our community with the rest of the region; and
- Preserve Yarmouth's unique character and quintessential village charm and attract private development opportunities that further enhance the Town's community values.

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. The project was completed in January 2018. The new 95,000 square foot addition has put Yarmouth on the map for innovative information technology development.

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, completed in the fall of 2017, demonstrates traditional New England architecture, fitting within Yarmouth's historical character, a well-designed landscape design, 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. The new Yarmouth location was completed in the summer of 2017 and offers unique amenities like Interactive Teller Machines (ITM's), which allows users to perform transactions through video conferencing. The ITM's are available for use during Five County's regular business hours

and through extended hours. This project also incorporated a second commercial space that is available for future development.

Cumberland County Federal Credit Union

Cumberland County Federal Credit Union (CCFCU) is building their newest location on Route 1, directly adjacent to the Hannaford plaza. The project was approved under the Town's Route 1 Character-Based Development Code and is due to open in mid-summer 2018. Yarmouth made a lot of sense to Cumberland County FCU because of their existing, and significant, membership base in Yarmouth. The location also allowed CCFCU to absorb their Falmouth retail location to a more centrally-located space. They are a welcomed addition to Yarmouth's Route 1 corridor.

Pratt Abbott Cleaners – Brickyard Hollow Brewery

The Pratt Abbott location at 431 Route 1 received major improvements as part of a consolidation effort to bring the former Anthony's Dry Cleaners and Pratt Abbott under one roof. The new 2,900-square foot space offers upgraded equipment and services to their consumers. The new Yarmouth flagship location is a welcome addition to the Town's Route 1 corridor and is an excellent example of an adaptive reuse of an existing building.

The Pratt Abbott development also created an opportunity to repurpose the building at the corner of Main and Cleaves Street, which previously housed Anthony's Dry Cleaners. Shortly after Pratt Abbott opened to the public, work began to create Yarmouth's newest restaurant and nanobrewery, Brickyard Hollow Brewing Company. The new space will offer a full-service menu and a beer brewed on site. Brickyard Hollow is scheduled to open in the summer of 2018.

Business Assistance & Community Development

In addition to the new construction and expansion projects listed above, the Economic Development Director worked with over 75+ businesses, developers, organizations and agencies since joining in September 2017. Within this role, the Economic Development Director acts as a facilitator, helping businesses, developers, and property owners who want to invest in Yarmouth identify opportunities and get through hurdles to do so. This ranges from big businesses like Patriot, Tyler, CCFCU, 5 County, Pratt Abbott to small businesses, developers, and property owners like Brickyard and Woodhull. Some of the highlights include:

- 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 2018-2019.
- Woodhull nearly doubling their restaurant space to incorporate additional seating and less formal bar and games area.
- The continued adaptive reuse of barn space located at 343 Main Street. The property, owned by Dash and Geoff Masland, will offer an additional 1,800 square feet of commercial and retail space in Yarmouth's village.
- Finalized the Downtown / Main Street Parking Study project content and RFP, that was completed in the fall of 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.

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. The Town worked collaborated with Planning Decisions, Inc., consulting firm, to develop the document. The market analysis final report was submitted to the Town in February 2016 and, along with an action plan matrix, has been 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.

Looking Forward…Strategic Direction

The Economic Development process in Yarmouth reflects 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 three 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

Acknowledgements

Yarmouth Town Staff:

Scott LaFlamme, Director of Economic Development
Nat Tupper, Town Manager

Economic Development Advisory Board:

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

Yarmouth Town Council:

Pat Thompson, Chair
Robert Waeldner, Vice Chair/EDAB Council Liaison
David Craig
Tim Shannon
James MacLeod
Richard Plourde
April Humphrey

YARMOUTH WATER POLLUTION CONTROL DEPARTMENT
2017 FACTS AND STATS

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: 275,144, 000
- Total Suspended Solids Removal Efficiency: 97%
- B.O.D. Removal Efficiency: 98%

YWPCF REDUCE, REUSE, RECYCLE STATS

- Total Dry Tons of Waste Sludge Produced: 151 Dry Tons
- Total Cubic Yards of Sludge Composted: 1095 Cubic Yards
- Total Cubic Yards of Woodchip Amendment Used: 2270 Cubic Yards
  *Wood Chips are recycled from local vendors
- Total Cubic Yards Wood Ash Amendment Used: 2266 Cubic Yards
  *Wood Ash is recycled material from paper mill biomass burners.
- Total Cubic Yards of Compost Produced: 5631 Cubic Yards
- Total Cubic Yards of Compost Used as Soil Amendment: 5100 Cubic Yards

2017 After Hours Callouts

- Emergency Dig Safes: 1
- CMP Power Failures: 13
- Electro-mechanical Malfunction: 7
- Rain Induced Hi Water Alarms: 1
- Private House Service Issues: 3
- Total Number of Call Outs: 25

RENOVATIONS, UPGRADES & REPAIRS

Replaced all fuel oil tanks (5) for boilers at the WPCF

Multiple sewer lines were televised and recorded for current condition as plans move forward to repair or replace them as well as manholes during upcoming road construction projects in town.

Rehabilitated the Aerobic Digestor concrete walls inside the tank and epoxy coated them at the WPCF.

Rebuilt pumps at Sunset Point Pump Station, Forest Falls Pump Station, Junipers Pump Station, rebuilt septage transfer pumps at the WPCF, rebuilt dewatering pumps at the WPCF, replaced Emergency Power Batteries for SCADA System at all 30 Pump Stations, Wyman and Simpson Construction has replaced sewer pipe supports on Route 88 Bridge.

**Maine DEP Discharge Permits for Whitcombs Way and Sea Meadows Treatment Facilities were completed and issued in September 2017. A new requirement for each facility was the addition of

testing for Nitrate, Nitrite and Total Kjehldahl Nitrogen from May to October each year until 2022. No limits have been initiated yet. We anticipate limits to be enacted at the next license renewal time to further protect the waters of Casco Bay. It is worth noting that Yarmouth's Facilities discharge minimal amounts of nitrogenous compounds since the POTW major upgrade in 1993.

**Wright-Pierce Engineers have been retained to design and oversee installation of new screw press technology sludge dewatering equipment which will be more energy efficient as well as better performing than current equipment. Based on pilot tests by town staff at the POTW, Huber Screw Presses have been chosen as the most compatible technology to provide optimum efficiencies for the dewatering of sludge produced by the wastewater system.

INFRASTRUCTURE MAINTENANCE

- 30 Pump Station wet wells were cleaned twice in 2017 removing inorganic material that can damage pumps
- 52,500 feet of gravity sewer pipe were cleaned in Zone 1
- 93,000 gallons of treated wastewater effluent were used to clean the pipelines producing a significant monetary savings as opposed to using potable water.
- 1.0 cubic yards of sand, gravel and rocks were removed from the lines

Above: Replacement hangers on the Rt. 88 bridge over the Royal River
Below: Before and after pictures of the digester rehab

Town of Yarmouth, Maine

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

MICHAEL ROBITAILLE, CHIEF OF DEPARTMENT

DAN MASSELLI, DEPUTY FIRE/EMS CHIEF
BILL GODDARD, DEPUTY CHIEF

I, Michael S. Robitaille, am pleased to submit the 2017 Annual Report on behalf of Yarmouth Fire Rescue.

As I reflect on the last fourteen years that I have been a member of Yarmouth Fire Rescue, the last five as the Chief of Department, I am grateful for how supportive this community is. The citizens of Yarmouth and the staff have continued to support our community with our needs and we cannot be more thankful.

In 2017 calls for service have decreased for the first time in five years. There were only 1634 calls which is a decrease of nearly 60 calls; most of which were attributed to medical emergencies.

	Total Calls	Fire Responses	Medical Responses	Multi -Response
1977	390	120	270	35
1997	820	240	580	55
2007	1043	243	800	57
2017	1634	432	1202	177

The above table represents an increase in call volume over the years. Prior to 2001 the two services were separate departments and counted calls individually. When a Fire Truck and Ambulance were sent on a call they each counted the call. Today, the call counts as one call for service.

Members spent 7,700 hours on emergency fire and ambulance calls during the year. Also, the members spent just over 3,700 hours training on basic and advanced skills. We are extremely proud of the dedication that the volunteer members display daily to support their community. While the alarms are sounded in our community it should be noted that we also provided response to other communities eighty-eight (88) times.

Operations:

The department continues to see a downward trend in fire losses. This year the department recorded only $11,000 in fire damage to buildings in our community. There were several calls in which the departments quick deployment of resources averted greater losses. This past year outside fires and transport vehicles resulted in nearly $100,000 damage in the community.

Volunteerism has constantly declined over the years in our Community. This year we chose to enter an automatic mutual aid agreement with the Town of Cumberland for reported structure fires. Their town responds with a ladder truck to support our staff. This response occurred twelve (12) times last year. Last year the department received mutual fire and ambulance assistance a total of forty-one (41) times. This is a mostly due to multiple ambulance calls when both of the towns ambulances were already on calls. When this occurred, we dispatched a first responder from town on every call.

Yarmouth's ambulance service responds to 1200 calls annually. In the last year the members revived two citizens from cardiac arrest. I am happy to say that both citizens are leading a healthy life now because of our response. The level of care has changed dramatically in the last decade where our ambulances have become mobile intensive care units that deliver advanced care quickly and professionally.

This past year crews have spent a great deal of time developing their "pit crew" CPR techniques. When a person calls dials 911 and reports an unconscious person the department now responds with at least one ambulance, one fire truck, and an average of fourteen members. This response along with perfect training has increased the survival rate of cardiac arrest victims in our community.

Training:

Members of Yarmouth Fire Rescue conduct and attend weekly training, regional training, and statewide training. During the year, members attended 3200 hours of In-house fire and medical training. SMCC Live-In students Mitchell Arildsen and Joshua Lindgren completed their training in firefighting, driver / operator, and pump operations. This training was nearly 300 hours of time.

Firefighter Shawn Rideout completed the Basic Fire School through training with the Scarborough Fire Department. This training was nearly 100 hours long and now allow him to respond to structural fires.

Firefighter Michael Baglieri completed the intensive 250-hour Firefighter I & II program hosted by the Tri-County Training Association. This program allows for him to respond to structural fires, hazardous materials calls, and wildland incidents. The program is a Nationally certified program.

Firefighter / EMT Jonas St. John completed Advanced EMT training program that was conducted in Lewiston. This program was a nine-month long training program that taught skills in administration of medications, advanced airways, and EKG interpretations.

The departments Fire Officers attended tactics and strategy classes that are meant to improve their initial response capabilities. The Officers of the department are now required to attend at least one Statewide / National Officer development class annually.

Firefighters attend training program on Confined Space Entry techniques.

Yarmouth Fire Rescue continues to provide the community of Yarmouth is the highest quality medical and fire services available. This couldn't be possible without the dedication of the many volunteers within the community who serve on the department. It is my distinct pleasure to serve as their Chief. Without these dedicated volunteers we would need to hire additional career staffing that would only increase our financial needs.

I would like to thank the many departments in our area who have provided mutual aid coverage during our calls. To the other departments within our own community that have worked hand in hand during many of our natural disasters. Without the team approach of the hard-working staff in Yarmouth the community's response during the October storm would have truly been a disaster.

In closing, I would like to extend the offer to anyone in our community that would like to volunteer for an exciting and rewarding career to contact one of our members. We are always accepting applications for anyone who would like to become a driver, firefighter, or Emergency Medical Technician.

Crews Operate the Jaws of Life to extricate an injured occupant on West Elm Street at the intersection of Leighton Road.

YARMOUTH BOARDS, COMMITTEE & COMMISSIONS

Yarmouth residents have opportunities to play an active role in shaping Town policy by getting involved in one of the Town's many citizen committees. These committees advise Town Council and Staff on policy, procedures, projects, and certain issues.

Committee members serve on a volunteer basis, and in most cases, they serve three-year terms. You can apply for a committee position here. All applications are reviewed by the Appointments Committee and approved by the full Town Council. In addition to those listed here, ad-hoc committees comprised of citizens and Town staff are formed as needed to review specific issues and make recommendations to Town Council.

All meetings are open to the public.

The Town of Yarmouth does not discriminate on the basis of age, race, sex, religion, creed, national origin, color, physical or mental handicap. The Town Council will seek to make balanced and representative appointments to all citizen boards and committees.
All applications expire 12 months from submittal date unless renewed by the applicant.

Town Council

Town Council is made up of seven members who are elected in June. Councilors serve staggered three-year terms. Town Council meets four times a month. At Workshops, Town Council sets the agenda for regular Town Council meetings. At regular Town Council Meetings, Council votes on ordinances and policies. Town Council holds two Operations Committee meetings each month, to introduce issues for future consideration at formal Workshops and Meetings.
Meetings are held: Four times/month; Workshop (1st Thursday), Operations Committee (2nd Thursday), Town Council Regular Meeting, (3rd Thursday), and Operations Committee (4th Thursday)
Members: David Craig, April Humphrey, James MacLeod, Patricia Thompson, Richard Plourde, Tim Shannon, Rob Waeldner.

Appointments Committee*

This group of Town Councilors reviews all appointments for volunteer committees, and makes recommendations to Town Council for approval.
Meetings are held: As needed
Members: April Humphrey, Richard Plourde, Rob Waeldner,

Bike and Pedestrian Committee

This group, a subcommittee of the Parks and Lands Committee, works to enhance and expand bike and pedestrian networks throughout Town, working closely with Community Services, the Parks and Land Committee, Director of Planning, Public Works, and the Town Engineer. The group focuses on education, outreach, maintenance and improvements, identifies opportunities for interconnectivity of pathways, and seeks funding from public and private sources to offset costs.

Meetings are held: Monthly, 3rd Wednesday

Members: Ed Ashley, Art Bell, Sue Ellen Bordwell, Bruce Kapner, Ben Mather,Dan Ostrye, Tom Romano, Todd Patstone, Jill Piker, Melina Roberts, Maryellen Thoma

Board of Assessment Review

This board reviews appeals from property owners, and has the power to revise assessments made by the Town Assessor for the taxation of real and personal property within the Town limits. The Board holds hearings, and adopts regulations regarding the procedure of assessment review.

Meetings are held: As needed—no fixed schedule

Members: Anita Anderson, Tom Reinsborough, Bertran Smith, (2 Vacancies)

Staff: Renee LaChapelle, Director of Regional Assessing

Comprehensive Plan Implementation Committee (CPIC)

This board makes recommendations to the Town Council related to the implementation of the Comprehensive Plan, which was approved by Town Council in 2010.

Meetings are held: Monthly; 3rd Tuesday

Members: Ed Ashley, John Auble, Art Bell, Donna Felker, Wendi Holden, Lynne Seeley, Sarah Witte, Tamson Bickford-Hamrock, Judy Colby-George

Staff: Alex Jaegerman, Town Planner

Council Liaison: Richard Plourde

Economic Development Advisory Board (EDAB)

This committee advises Town Council and staff on related strategies, programs and policies, and funding sources. Its purpose is to expand the Town's economic, cultural, and civic bases to achieve economic stability through growth, diversity, and quality development, together with providing a positive local climate to attract targeted business, trade, arts, services, people and industry to our community.

Meetings are held: Monthly, 1st Tuesday

Members: James Costello, Anita Demetropolous, Deb Wathen Finn, Peter Haynes, Brett Williams, (Ex-Officio) Adrienne Nardi, Ted O'Meara, (1 Vacancy).

Staff: Scott LaFlamme, Economic Development Director

Council Liaison: Robert Waeldner

General Board of Appeals

This Board, formerly known as the Zoning Board of Appeals, hears variances and appeals from decisions and actions by officials on matters that include Building and Electrical Code, and Ordinances related to Sewage, Flood Plain Management, Stormwater Discharge, Fees and Permits, Special Amusements, Alarm Systems, Emergency Services, Right of Way, and Zoning.
Meetings are held: As needed
Members: Phil Ahrens, Tom Marjerison, Jennifer Peters, Craig Wolff, (1 Vacancy)
Staff: Nick Ciarimboli, Code Enforcement Officer

Harbor and Waterfront Advisory Committee

This board advises the Town Council and Harbormaster on issues related to the use, access, and protection of harbor facilities including launch ramp, parking area, navigational aids, rules of conduct for boaters, assignment of mooring spaces, channel dredging, public piers, floats, and wharves. Activities do not include Chebeague Transportation Co., private facilities, or marine resources conservation management.
Meetings are held: Monthly, 4th Tuesday
Members: Steve Arnold, Alan Dugas, Scott Dugas, Bill Gribbin, Tim Rich, Roger Snow, Matt Stevens,
Council Liaison: April Humphrey
Staff: Harbormaster

Investments Advisory Panel

This committee maintains vigilance over the investment strategy and management of the Town's Trust Funds, and reviews fees, reporting formats, income goals, and beneficiary payment practices.
Meetings are held: Semi annually; April and October
Members: Drew Oestreicher, Curtis Scribner, Doug Porter
Staff: Dawn Madden, Finance Director
Town Council Liaison: James MacLeod

Parks and Lands

This committee advises the Town on issues related to the stewardship, coordination, care of Town open space, conservation lands and pedestrian trails, excluding sidewalks and pedestrian ways directly associated with roads and highways and maintained by the Public Works Department.
Meetings are held: Monthly; 1st Wednesday

Members: Jamie Carter, Tony Cowles, Beth Sturtevant, Mary Thorp, Jay Waterman, Kyle Warren (Land Stewardship Coordinator), Mary Webber, 1 Vacancy
Staff: Karyn MacNeill, Director of Yarmouth Community Services
Town Council Liaison: David Craig

Planning Board

This committee reviews and approves all major site plan review applications, subdivisions, requests for waivers under site location rules, state permits under site location of Development laws, proposed amendments to local land use regulations, the 5-year Capital Improvement Plan, and other related duties.
Meetings are held: Twice Monthly; 1st and 3rd Wednesday, plus site walks.
Members: Andrew Bertocci, Judy Colby-George, Tom Federle (Vice Chair), Daniel Martinez, Kevin O'Rourke (Chair), Andrew Schaefer, Matt Schumacher
Staff: Alex Jaegerman, Town Planner

Recycling Committee

This committee reviews and recommends policies and procedures regarding the Town's recycling process. The Committee promotes public awareness, as well as cost effective, environmentally sound and sustainable solid waste and recycling management practices.
Meetings are held: Monthly; 3rd Wednesday
Members: Newell Augur, Barry Conant, Pam Kelley, Andrew Mazer, (2 Vacancies)
Staff: Erik Street, Public Works Director
Town Council Liaison: Tim Shannon

School Committee

This Committee advises the Superintendent on the budget, and matters related to school administration, facilities, instructional, and employment issues. Members of this committee are elected by the Town each June.
Meetings are held: Twice Monthly; 2nd and 4th Thursdays
Members: Laura Coroi, Sarah Day, Andrew Dolloff (Superintendent) Anne Fleming, Leah Guay, Phil Jones, Jeanne Rapone, Tim Wheaton

Shellfish Conservation Committee

This committee conducts studies and recommends programs for shellfish resource management. It recommends openings and closure of harvesting areas. It establishes limits of recreational and commercial harvesting licenses, and hears appeals of license suspension.
Meetings are held: Monthly; 1st Tuesday

Members: Clifford Small, Harold Hibbard, Kevin Oliver, Judy Colby-George, Ben Tupper, Andrew Kittredge
Staff: Harbormaster/ Shellfish Warden
Town Council Liaison: Richard Plourde

Sports and Recreation Committee

This committee advises Town Council, School Committee, and the public about the acquisition, management, and use of Town lands and facilities needed for school and community athletics, playgrounds, and recreational programs. This includes: school athletic fields and courts at Rowe School and Bennett field, Yarmouth Elementary School, Winslow Fields, Harrison Middle School, Yarmouth High School, ice skating areas, and all outdoor basketball, tennis, and volleyball courts and ball fields. It also includes Nane Jones Kimball and Applewood Farms playgrounds.
Meetings are held: Monthly, 4th Monday
Members: Chris Bray, Denise Condon, George Giese (Chair), Michael Griffin, Alexandra Higgins
Staff: Karyn MacNeill, Director of YCS
Town Council Liaison: April Humphrey

West Side Trail Committee

This group, a subcommittee of the Bicycle and Pedestrian Committee, was formed to promote the development of the West Side Trail, and expansion of mountain-biking opportunities in Town.
Meetings are held: as needed.
Members: Art Bell, Tony Cowles, Mike Dubois, William Dunn, Doug Hermann, Dan Ostrye, Todd Patstone, Tom Romano, Bret Watson

Yarmouth Water District Trustees

The Board oversees the Yarmouth Water District, which monitors the wells to ensure water quality; performs regular system maintenance, and responds to customer inquiries and emergencies. Members are elected in June.
Meetings are held: Monthly; 1st Tuesday
Members: Thomas Brennan, Irving Felker Jr., Stephen Gorden, Susan Krauss William Taylor
Staff: Robert MacKinnon, Jr., Superintendent

YARMOUTH
SCHOOL DEPARTMENT

"Empowering Students"

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

Jodi McGuire
Director of Instructional Support

Herbert Hopkins
Director of Business Services

February 15, 2018

Dear Community Members:

I am pleased to offer this report on behalf of the Yarmouth School Department. As always, let me begin by saying thank you to the citizens of Yarmouth, who have generously given of their resources to ensure that our schools remain among the finest in New England. Yarmouth Schools certainly benefit from a strong tax base, but beyond that, we benefit from a strong citizenry. From professional staff members who live in town, to volunteers, mentors, and guest presenters; our students are provided opportunities to learn from some of Maine's most accomplished and dedicated residents, and we thank you for your continued commitment to our schools.

Yarmouth Schools are growing and changing. In 2017, we enrolled nearly 1,650 students – easily the highest enrollment in our history. Our student demographics are changing as well, with students from more diverse backgrounds moving to Yarmouth from all regions of the world. Whereas the number of students requiring English Language Learner instruction was fewer than 10 a few years ago, we now enroll more than 40 students for whom English is, at least, their second language. This exciting trend brings great opportunities for all students to learn more about our global community and to appreciate the similarities and differences that are found in our neighbors, friends, and classmates.

In general, Maine schools continue to perform 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. Even in this efficient educational environment, Yarmouth Schools have been identified among the most efficient and highest performing, and I encourage you to view the Business Office portion of our website (www.yarmouthschools.org) to stay apprised of our work in this area.

As I have reported throughout the past few years, 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 have spent the past two school years working on a responsible plan for right-sizing our schools. Public forums will be held throughout the coming year, and we invite community input throughout the process. For more information on our facilities planning, please refer to our website or drop by the Superintendent's Office for a hard copy of materials.

Students and staff throughout the Yarmouth Schools continue to earn recognition and accolades in a wide variety of areas including academics, robotics, athletics, and performing arts. In 2017 both Yarmouth High School and Harrison Middle School were once again recognized as Apple Distinguished Schools, while Yarmouth Elementary School produced student assessment scores at the very top of the state's comparison bands and is being nominated as one of three schools in Maine to be recognized as a Blue Ribbon School by the U.S. Department of Education. Meanwhile, state championship teams were produced in Baseball, Boys' Soccer, Girls' Soccer, and Girls' Cross Country, with individual state champions in Indoor Track, Girls' Cross Country, Boys' Cross Country, Outdoor Track, and Swimming. We are blessed with talented, dedicated students and staff, and I hope you take advantage of the opportunity to watch our students perform on the stage, in the athletic arena, and throughout the community.

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

101 McCartney Street, Yarmouth, ME 04096 * www.yarmouthschools.org * (207) 846-5586 – FAX (207) 846-2339

Class of 2017 Future Plans
Summa * 97.5 to 100
Magna # 94.5 to 97.49
Cum Laude % 92.5 to 94.49
Community Service Distinction ^

Maxwell Allen *^	University of Vermont
Ella Antolini %^	Hamilton College
Gretchen Barbera %^	Allegheny College
Max Barton	Maine Maritime Academy
Isabel Bates #^	Hamilton College
Nicholas Bennett ^	Work
Theodoret Bolmer	Hampshire College
Emily Boyer %^	Endicott College
Sophie Bray %	Skidmore College
Kyle Brundige	University of Southern Maine
Hailey Buthy	University of New England
Rachel Chille %	University of Southern Maine
William Chinnock	University of Maine Orono
Isabelle Christie *	Marist College
Alison Clark #^	St. Lawrence University
Celia Clarke	Ithaca College
Devin Clarke	Gap Year
Jackson Clarke %	Parsons School of Design
Katherine Clemmer %^	St. Lawrence University
Mikayla Clifford %^	University of New Hampshire
Matthew Clinton *	University of Denver
Abby Condon #^	University of Utah
Theodore Coolidge	Syracuse University
Grace Cowles #	Wellesley College
Joseph Coyne ^	University of Maine Orono
Emma Craig	Gap Year
Braelan Creswell ^	University of Maine Orono
Amelia Damboise ^	Bates College
Jeanelle Davies ^	Work
Nathan Dealaman	Merrimack College
Henry Diekmann	Work
Matthew Dostie	University of New Hampshire
Aaron Dustin #^	University of Maine Orono
Sophia Dwyer ^	Hofstra University
Addison Elrick ^	Ithaca College
Thomas Fallon	Saint Michael's College
Wells Flanagan ^	Sarah Lawrence College

Calli Fuller #^	University of Vermont
Lyndsay Fuller #	College of the Atlantic
Georgia Giese ^	St. Lawrence University
Matthew Goodwin	Wheaton College
Grace Griffin*	Smith College
Christopher Guertler %^	Hobart and William Smith Colleges
Mary Gunville *^	Rensselaer Polytechnic Institute
Michael Hagerty	St. Josephs College of Maine
Elizabeth Hall #	York University
Abigail Hamilton #	Bates College
Gibson Harnett#	University of Connecticut
Johanna Hattan #^	Gap Year
John Heuss	St. Lawrence University
Tessa Houston #^	Colby College
Ethan Humphries #	Northeastern University
Joseph Inger #^	Bates College
William Jacobs %	Colby College
Zachary Jordan	Gap Year
George Jutras #	Whitman College
Devlin Kenny %	Wentworth Institute of Technology
Ava Knuppel	Southern Maine Community College
Edward Kolczynski	Work Force
Lillian Kuhn #^	Gap Semester Middlebury in Spring
Jack Lambert	Saint John's College
John Lane #	Bowdoin College
Cory Langenbach #^	Northeastern University
Remi LeBlanc	Quinnipiac University
Olivia Leonard ^	Saint Anselm College
Cameron Libby	Springfield College
Marshall Lonigan	Pennsylvania State University
Andrei Lougovtsov *	Northeastern University
Eliza Lunt %	Syracuse University
Meghan MacDonald #^	College of the Holy Cross
Alexandra MacLeod #^	College of Charleston
Patrick Mallett	Trinity College
Matthew McDonald	Work Force
Abigail McDowell %	Loyola University
Nicole McDowell #	Franklin Pierce University
Dahlia McGrath	Sarah Lawrence College
Calista McLaughlin %	Colby College
Aleksandar Medenica %	Endicott College
Kacie Middleton	University of Southern Maine
Caleb Morrison	Military
Amanda Murray %	Eckerd College

Isabelle Murray %^	St. Lawrence University
Skyler Neal	Gap Year Drexel after Gap
Igor Nikolic	Returning to Serbia
Chloe Noack	Gap Year
Jordan O'Brien ^	Work Force
Eliza Oberink	St. Lawrence
Benjamin Palmer #	Northeastern University
Isabella Pardales %	Hobart and William Smith Colleges
Ravi Patel *^	University of Pennsylvania
Mia Paulmann	Southern Maine Community College
Conner Pearl %	University of Southern California
Owen Ramsay %^	Bentley University
Taylor Robison #^	Keene State College
Christopher Romano %^	Colby College
Jason Rutberg *	Dartmouth College
William Saint-Amour *^	Bowdoin College
Tatyana Sanderson	University of Maine Orono
Andrea Saracini %	Returning to Italy
Ava Seid ^	Hofstra University
Erin Sharkey	Southern Maine Community College
Carolyn Snow %	Bates College
Andrea St. Pierre %^	Roger Williams University
Sydney St. Pierre %	Fairfield University
David Steinharter ^	University of Pittsburgh
Bjorn Strobel	Thomas College
Jameson Swanson	Work Force
Breanna Taylor ^	Gordon College
Camden Thaxter	Husson University
John Thoma ^	Lewis & Clark College
Miles Thompson	University of Colorado Boulder
Bennett Travers	University of Central Florida
Hannah Van Alstine %	University of Denver
Benjamin Van Lonkhuyzen #^	Tufts University
Tyler Veilleux %	Trinity College
Katherine Vigue %^	Work Force
Kathleen Waeldner #^	Duke
Clare Walsh %	Sarah Lawrence
Tucker Whitney ^	University of Maine Farmington
Molly Wilson	Roger Williams University

2017-2018 PROFESSIONAL STAFF YARMOUTH SCHOOL DEPARTMENT				
(as of 2/15/18)				
HIGH SCHOOL	**POSITION**	**EXP**	**DEG.**	**EDUCATION**
Jacqueline Anderson	Special Education	12	M	Fordham University; Mercy College
Alice Barr	Technology Coord.	34	M	Lesley College; Wheelock College
Richard Biskup	Science	36	B	Univ. of Maine Orono & Portland
Amy Bongard	Assistant Principal	20	M	Wellesley College, Brandeis University
Jorge Roberto Borda	Mathematics	25	M+15	USM, Lesley
Jacqueline Brookes	Social Studies	5	B+45	University of Rhode Island
Marc Brown	Special Education	17	M	Hamilton College, Univ. Virginia
Sarah Carrigan	Social Studies	1	B	Colby College
Megan Casey	Forein Language	10	M	Colby Collge, Univ. of Maryland
Emily Davison	Foreign Language	16	B+75	USM; UNE
Elizabeth Doane	Guidance	32	M	UMPI; USM
Richard Dustin	Music	27	M+15	Univ of Michigan; UMO
Jennifer Erickson	Special Education	22	M+30	UMF; USM
Laura Esty	English	8	M	Randolph College; Middlebury College
Claire Evrard	Mathematics	39	M+15	UMO; USM
Jill Frame	Substance Abuse Counselo	19	M	Univ. of New Hampshire
Marc Halsted	Social Studies	18	B	Rivier, Northern Arizona Univ., Univ. of Maine
Suzanne Hamilton	Librarian	33	M	Columbia Univ.; Bowdoin
Stacey Hang	School Nurse	13	B	UMF; USM
Joseph Hendricks	Instrumental Music Teacher	1	B	University of New Hampshire
Mary Highland	Foreign Language	12	B+15	Northwestern Univ.
Christopher Hill	Science	14	M+15	Tufts; Franklin & Marshall
Sarah Hirschfeld	Science	3	B+15	Bowdoin College
Sarah Holmes	Athletic Asst./Trainer	12	B	Springfield College
Holly Houston	Art	24	M	Bowdoin College; USM
Julie Hutchinson	Mathematics	30	B+15	UMO
Deborah Johansen	English	42	M+30	USM
Emily Jones	Special Education	11	M+15	Williams College, Harvard
Victoria Kahan	Spanish	12	M+30	Boston University, U of Mass-Amherst
Lorrie King	9-12 Literacy Specialist	39	M+45	Brooklyn College;The New School, NY
Eric Klein	Principal	20	M+30	Hamilton College, Univ. Rochester, St. J
Paul Lamson-LaPlume	Mathematics	12	M+30	Worcester Polytechnic Institute; Boston University
Mark Marstaller	Mathematics	20	B+15	UMO; USM
Brenda Michaelsen	Guidance	36	M	UMO, USM
Kayleigh Navarro	Modern Language	6	B	UMO
Mary Beth Nealt	Special Education	14	B+15	UMO
Melissa Noack	Art	21	M+30	UNE; USM
Christopher Nolan	English	12	M+15	Tufts University; Middlebury College
Marita O'Neill	English	23	M+45	Moravian College, Harvard University
David Pearl	Social Studies	23	M	Georgetown; USM
Pamela Pinkoski	Science	33	B+15	Cornell Univ.; SUNY-Buffalo
Thomas Pitman	Technology/STEM	11	B+15	Worcester Indus. Tech; UMass Lowell
Elizabeth Puelle	Theater	25	B+15	UMO; SUM
Susan Robbins	Athletic Director	21	M	Springfield College
Caitlin Ruthman	Social Studies	18	M	USM; Haverford College; Institu für Europaische Studien
Amy Sanders	Social Studies	16	M+30	Bucknell Univ.; Univ. Virginia
Todd Shaw	Mathematics	21	B+15	Bowdoin
Donald Simms	PE	35	M	UMO, USM
J. Adam Smith	Health Science	32	B+15	UMO, USM
Lillian Stiles	Math Teacher	4	M	UMO, Boston University
Sandra Thomas	Health Science	20	B+15	UMO
Anne Tommaso	English	15	M+15	Bates College, Middlebury College
Shenaugh Tripp	Social Worker	19	M	Albright College, Bryn Mawr College
Karin Walsh	English	24	M	UNH, Boston University
Michael Weiss	Science	20	M+30	US Naval Academy; Troy State Univ.; USM
Catherine Wooten	Science	11	M	Cornell Univ.; Teachers College (Columbia Univ.)

MIDDLE SCHOOL	POSITION	EXP	DEG.	EDUCATION
Joan Adler	Principal	33	M	Syracuse Univ; Temple Univ.
Charlotte Agell	G/T	26	M+15	Bowdoin; USM; Harvard
Michael Arsenault	Technology Coordinator	26	M+30	Boston Univ.; Lesley Univ.
Ragan Bartlett	Grade 6	19	M	UVM; USM
Mirella Boggio-Roberts	Modern Language	14	B	San Martin de Porres University
Zachary Callahan	Grade 6	1	M	UVM; USM
Bradley Ciechomski	Music	35	M	UNH, UMO, USM
Denise Condon	OT	17	M	UNH; Husson College
Kelly Conley	Grade 5	24	B	USM
Roderick Corey	Grade 8	20	M+45	Colby College; Lesley College
Morgan Cuthbert	Grade 7	17	M+30	Hobart College, USM
Kelley Damboise	Health Science/PE	6	B	Univ. of Maine at Farmington
Randy Dehetre	Industrial Technology	39	M+45	USM
Barbara Ellis	Grade 6	27	B+15	USM
James "Tate" Gale	Grade 7	11	M+15	UMO; USM
Elizabeth Greely	Grade 4	28	M+15	UMO; USM
Robert Gross	Gifted & Talented (Math)	11	B+30	Dartmouth College
Kimberly Grover	Music	25	B+75	UMO
Michael Hagerty	Grade 7	24	M+15	Saint Anselm; USM
Jason Harrington	Math Teacher Leader	7	M+15	MA College of Art, USM
Meghan Haugevik	Grade 6	7	M	Boston University; Emmanual College
Michael Hickey	Art Teacher	8	M	Boston University; Wheaton College
Stephanie Hill	Grade 7 Teacher	1	B	UMO
Claudine Hladky	Foreign Language	43	M+45	Universite de Basse Normandie, Univ. Wisconsin, Madison
Karen Jagolinzer	Grade 5	23	M+45	Colby College, USM, UNE, Salem State
Nancy Jones	Speech	30	M+45	Univ. of ME Farmington, University of NH
Molly Kilpatrick	Language Arts Teacher Lea	11	M+15	UMF, Lesley University
Cheryl Lambert	Health Science Teacher	13	M	UNE; UNC-Greensboro
Jennifer Laberge	Special Education	10	M+45	Univ. of VT, USM, UNE
Julie Logan	Grade 6	21	M+30	USM
S.Thomas McDowell	Assistant Principal	26	M+30	Southern Connecticut College; Univ. Connecticut; Fordham Univ.
Kellie McMahon	Grade 8 Teacher	1	B+30	University of Vermont, USM
Janice Medenica	Grade 7	13	M	UM-Machia; Columbus Univ., Walden Ur
Laura Mike	Guidance	21	M+15	St. Olf; Univ. of MN; USM
Susan Parr	Social Worker	21	M	Syracuse Univ; Lesley College
Megan Rice	Grade 8	25	M+45	Lesley College, Marlboro, USM
Michael Rice	Grade 8	19	B+15	UMO
Stephanie Robison	Grade 6	20	M+30	Univ. of Kansas; Ohio State Univ.
Gina Rollins	Grade 5	15	B+15	California State University
William Shardlow	Grade 8	44	M+45	UMF; USM
Marti-Jo Shaw	Grade 5	33	M+30	UMF; USM
Louise Schutt	Special Education	16	M	UMF, USM
Brian Skilling	Health Science	28	B+15	UMO
Karyn Smith	Grade 7	34	M	UMO
Richard Smith	Grade 5	33	B+30	UMO
Merry Stuhr	Librarian	37	M+30	Univ. of Northern Iowa; State Univ. of NY
Jessica Townsend	Social Worker	12	M	Boston University
Kristina Truesdale	School Nurse	10	M	Clark University; USM
Angela Turgeon	Special Education	12	M+15	UMF; USM
Paula Vicenzi	Foreign Language	32	M+45	Univ of Mass., USM
Kristina Walsh	Special Education	19	B	Univ. of Maine at Farmington
Ira Warshaw	Grade 8	20	B+15	Univ. of Michigan; USM
Caroline Wigget	Special Education	13	M	St. Michael's College, Simmons College

ELEMENTARY SCHO(	POSITION		DEG.	EDUCATION
Todd Abbott	Grade 3	15	M+45	Dartmouth, Brooklyn College
Breanna Bullard	Grade 4	2	M	Sienna College; Le Moyne College
Elizabeth Clark	Librarian	38	M+30	USM; Univ. of So. FL.
Rachel Clark	K-4 Math Teacher Leader	32	B+60	USM
Nicole Colfer	Grade 3	14	M	SUNY, Lesley University
Aimee Davis	Grade 2	4	B	St. Joseph's College
Jennifer DiRusso	Speech	18	M	Elmira College, Emerson College
Taylor Frame	Grade 3	1	B	UMO
Laura Frost	Grade 4	5	M	Bridgewater State University; Curry Colle
Stephanie Gautreau	Grade 2	22	M+15	Northern Arizona University; USM
Ryan Gleason	Principal	25	M	UMO; St. Joseph's College
Gabe Gordon	Grade 4	13	M	Univ. of Oregon, USM
Amber Gross	Social Worker	15	M+45	Connecticut College, Southern CT State University, USM
Chake Higgison	Art Teacher	16	B	Bowdoin College
Sarah Johnston	Literacy	10	M+15	Boston College
Suzanne Jones	School Psychology Speciali	44	M+60	Univ. of VT, Boston College
Melanie Moll	Grade 2	17	B	UMO
Karin Ney	Grade 3	13	M+30	Colby College, Lesley College
Sheri Oliva	ELL	26	B+30	University of Wisconsin, USM
Annie-Jo Ouimet	Special Education	35	B +15	Keene State College
Margaret Pachuta	Physical Education	30	B+15	Kent State University
Kate Parkin	Grade 4	11	M+15	Dartmouth College, Bank St. College of I
Tim Reidman	OT	14	Ph.D.	USM; Rocky Mountain University
Renee Rhoads	Grade 4	22	M+30	Wheelock College, Bank St. College
Karen Rusinek	Special Education	21	M+45	UMF; Roger Williams College
Lauren Scribner	Special Education	1	M	Southern NH University; USM
Megan Smith	Grade 4	0	B	UMO
Laura Spellman	Guidance	20	M	UMO, USM
Kimberly Spencer	Grade 2	22	B+30	UMF
Elke Tate	Grade 2	24	M+45	Univ of PA; USM
Alison Thomson	School Nurse	9	B	UMO; USM
Erica Troy	Music	16	B+60	USM
Christina Wentworth	Grade 3	17	M+15	Keene State College, USM
Laura Wetmore	Grade 3	13	B+45	Springfield College, Univ. of CA - Berkley
Amy Winton	Grade 4	6	M+15	Bowdoin College; Univ. of CA-Berkley
Catherine Wolinsky	K-4 Tech. Coordinator	40	M+45	USM; Lesley College; Univ. of Minnesota; Carleton College
Elizabeth Woodcock	Special Education	12	M+15	Boston College, Univ. of Maine

ROWE SCHOOL	POSITION		DEG.	EDUCATION
Darcy Berry	Grade 1	6	B+45	University of Southern Maine
Heather Boutin	Grade 1	10	M	UMO, Wheelock College
Karen Bradford	Kindergarten	13	M	Colby College, USM
Emily Branigan-Landry	Art	12	B	USM
Katie Caron	Kindergarten	10	M	USM
Jenna Cross	Grade 1	0	B	UMO
Laura Elder	Kindergarten	16	B	Iowa State University
Amy Finnen	Kingergarten	18	M+30	UMF, Oregon State University
Brandi Flanagan	Special Education	15	M	Bates College, Boston College
Lorissa Lemay	Kindergarten	16	B+30	Johnson College
Terry Lincoln	Grade 1	32	M+30	Plymouth State College, Univ. of Colorac
Zachary Lipman	Physical Education	8	M	Univ. of Miami, The Citadel
Susan Lobel	Principal	25	M+45	UMF; USM
Elizabeth Melevsky	Kindergarten	15	M	Univ. of New Hampshire; Lesley Univ.
Susan Miller	Grade 1	42	M+45	Wheelock College; Univ. of Maine
Michelle Rancourt	School Counselor (K-2)	6	M+15	Univ. of Miami, USM
Julianna Saxe	Special Education	15	M+15	American University, Lesley University
Christina Townsend	Music	2	B	USM
Sandra Warren	Grade 1	24	M+45	USM; UMO
Jill Webber	Nurse	9	B+75	Wittenberg University, Mt. St. Mary's

TOWN OF YARMOUTH, MAINE

Annual Financial Report

For the year ended June 30, 2017

TOWN OF YARMOUTH, MAINE
Annual Financial Report
Year ended June 30, 2017

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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, 2017, 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, 2017, 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 22, 2017 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.

December 22, 2017
South Portland, Maine

As management of the Town of Yarmouth, we offer readers of the Town of Yarmouth's financial statements this narrative overview and analysis of the financial activities of the Town of Yarmouth for the fiscal year ended June 30, 2017. We encourage readers to consider the information presented in conjunction with additional information that we have furnished in the basic financial statements and the accompanying notes to those financial statements.

Financial Highlights

- The assets and deferred outflows of resources of the Town of Yarmouth exceeded its liabilities and deferred inflows of resources at the close of the most recent fiscal year by $51.8 million (net position). Of this amount, $3.14 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 $9.5 million – a 12% increase over last year.
- As of June 30, 2017, the General fund held $6 million in fund balances – $2.9 million of which is available to the Town as unassigned fund balance. This is approximately 7.6% of total expenditures.

Overview of the Financial Statements

The financial statements presented herein include all of the activities of the Town of Yarmouth, Maine (Town) using the integrated approach as prescribed by Governmental Accounting Standards Board (GASB) Statement No. 34.

The Town's financial statements are comprised of a series of statements. The government-wide financial statements (statement of net position and the statement of activities on pages 15 and 16) present the financial picture of the Town from the economic resources measurement focus using the accrual basis of accounting.

The fund financial statements (beginning on page 17) provide a more detailed look at the governmental funds and the fiduciary funds. The governmental activities are prepared using the current financial resources measurement focus and modified accrual basis of accounting. The fiduciary activities are agency funds and are used to account for resources held for the benefit of others and are not available to support the Town's own programs. Agency funds only report a balance sheet and do not have a measurement focus. Reconciliation of the fund financial statements to the government-wide financial statements is provided to explain the differences created by the integrated approach.

Government-wide Financial Statements

The government-wide financial statements are designed to give the reader a broad overview of the Town of Yarmouth's finances, similar to a private-sector business.

The statement of net position presents information on all of the Town's assets, deferred outflows of resources, liabilities, and deferred inflows of resources, with the difference between these reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the Town of Yarmouth is improving or deteriorating.

The statement of activities presents information showing how the Town's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (e.g., uncollected taxes and earned but unused vacation leave).

The Town of Yarmouth's statement of net position and its statement of activities report governmental activities only. These are the Town's basic services including: general government, public safety, public works, health and welfare, public services, education, unclassified, interest on debt and capital maintenance expenses.

Property taxes, intergovernmental revenue (primarily from the State of Maine), user fees, license and permit fees and state and local grants finance these activities. The government-wide statements can be found on pages 15 and 16 of this report.

Fund Financial Statements

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The Town of Yarmouth, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the Town can be divided into two categories: governmental and fiduciary.

Governmental Funds – Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating a government's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the Town's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

The Town of Yarmouth maintains ten individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balances for the General Fund and York Trust Fund, both of which are considered major funds. Data from the other governmental funds are combined into a single, aggregated presentation. Individual fund data for each of these nonmajor governmental funds is provided in the form of combining statements elsewhere in this report.

The Town of Yarmouth adopts an annual appropriated budget for its general fund. A budgetary comparison statement has been provided for the General fund to demonstrate compliance with this budget.

The basic governmental fund financial statements can be found on pages 17 and 18 of this report.

Fiduciary Funds – Fiduciary funds are used to account for resources held for the benefit of parties outside the Town. Fiduciary funds are not reflected in the government-wide financial statements because the resources of those funds are not available to support the Town of Yarmouth's own programs.

The basic fiduciary fund financial statements can be found on page 21 of this report.

Notes to the Financial Statements – The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found on pages 22-45 of this report.

Other Information – The combining statements referred to earlier in connection with nonmajor governmental funds are presented beginning on page 53 of this report.

Government-wide Financial Analysis

Net position may serve over time as a useful indicator of a government's financial position. In the case of the Town of Yarmouth, assets and deferred outflows of resources exceeded liabilities and deferred inflows of resources by $51.8 million at the close of the most recent fiscal year.

Statement of Net Position

		2017	2016	Increase (decrease)
Current and other assets	$	12,792,837	11,884,176	908,661
Capital assets		60,496,099	61,246,665	(750,566)
Total assets		73,288,936	73,130,841	158,095
Deferred outflows of resources		1,538,937	842,940	695,997
Noncurrent liabilities		19,833,830	20,722,080	(888,250)
Other liabilities		3,049,583	2,990,167	59,416
Total liabilities		22,883,413	23,712,247	(828,834)
Deferred inflows of resources		131,405	260,274	(128,869)
Net investment in capital assets		45,567,521	44,266,114	1,301,407
Restricted		3,102,721	2,628,513	474,208
Unrestricted		3,142,813	3,106,633	36,180
Total net position	$	51,813,055	50,001,260	1,811,795

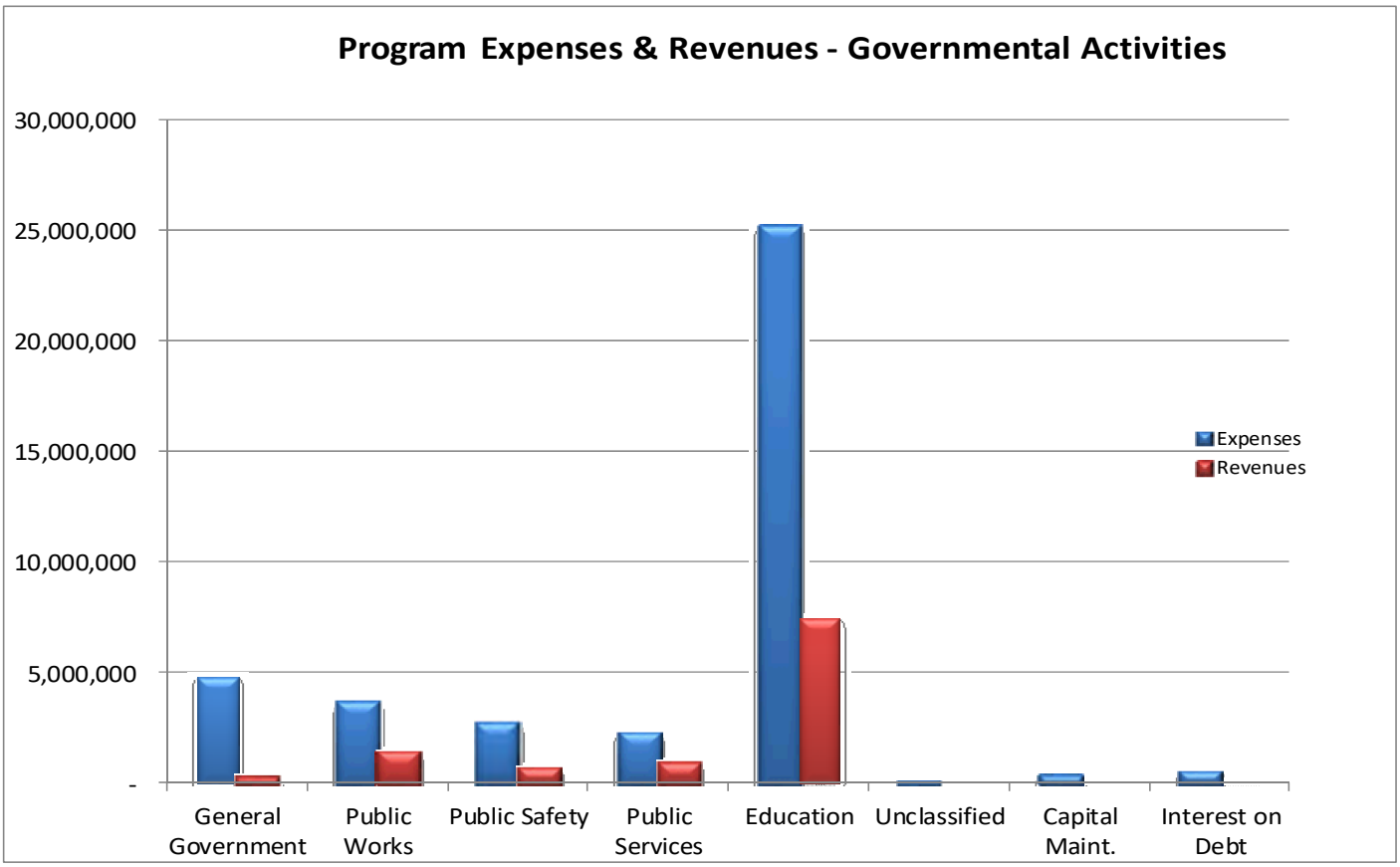
The largest portion of the Town of Yarmouth's net position (88%) reflects its investment in capital assets (e.g., land, buildings, vehicles, equipment, and infrastructure) less any related debt used to acquire those assets that is still outstanding. The Town of Yarmouth uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the Town's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

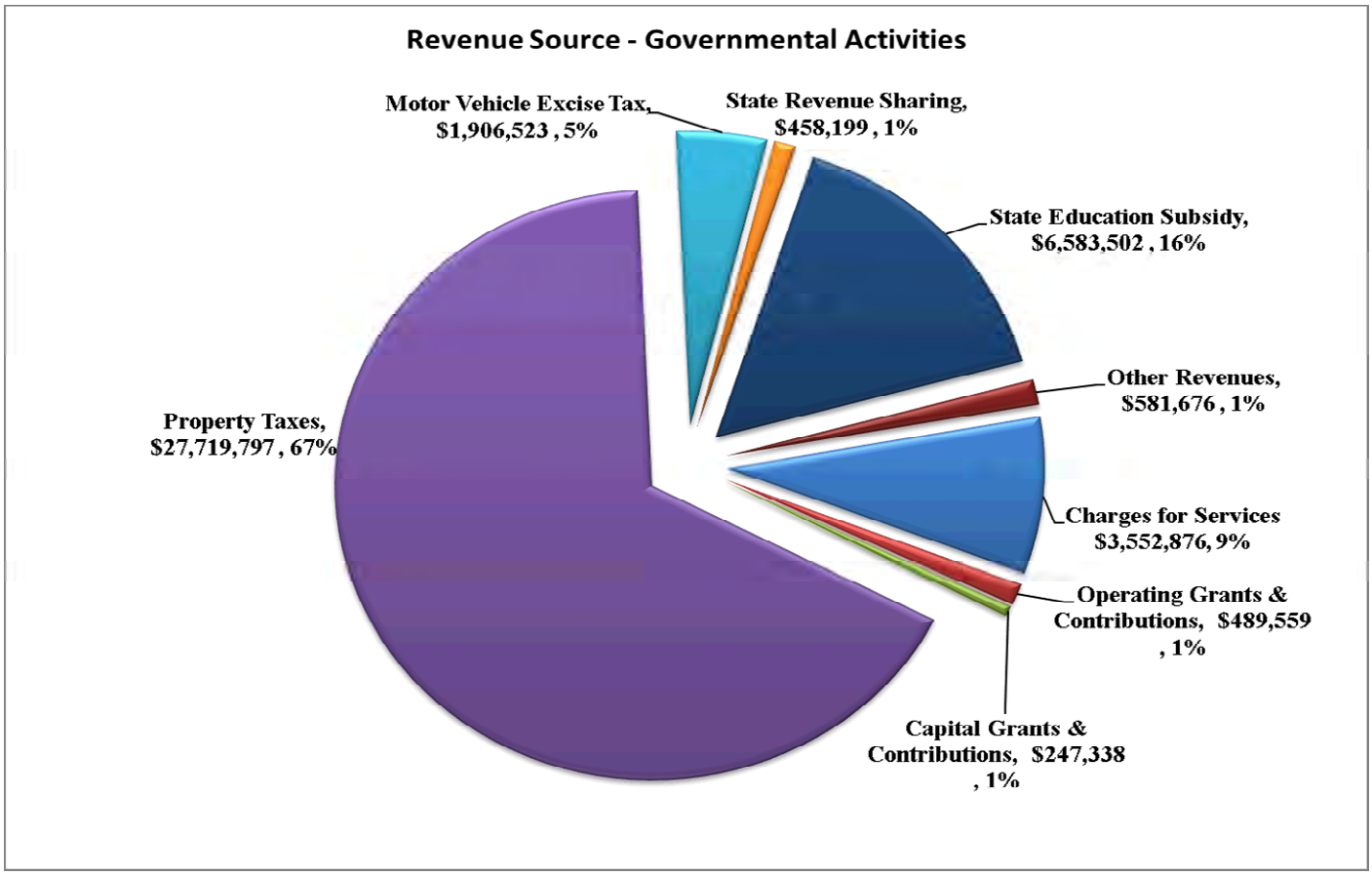
The balance of unrestricted net position ($3.1 million) may be used to meet the government's ongoing obligations to citizens and creditors.

Change in Net Position

	2017	2016	Increase (Decrease)
Revenues:			
Program Revenues:			
Charges for Services	$ 3,552,895	$ 3,552,876	19
Operating Grants & Contributions	7,073,061	6,428,891	644,170
Capital Grants & Contributions	247,338	101,002	146,336
General Revenues			
Property Taxes	27,719,797	27,090,095	629,702
Motor Vehicle Excise Tax	1,906,523	1,800,617	105,906
Interest and Costs on Taxes	47,076	38,104	8,972
State Revenue Sharing	458,199	524,385	(66,186)
Homestead Exemption	224,721	157,449	67,272
Other State Aid	102,775	83,989	18,786
Unrestricted Investment Earnings	14,191	5,445	8,746
Miscellaneous Revenues	192,913	222,066	(29,153)
TOTAL REVENUES	41,539,489	40,004,919	1,534,570
Program Expenses:			
General Government	4,846,797	4,780,791	66,006
Public Works	3,683,067	4,479,110	(796,043)
Public Safety	2,728,117	2,744,354	(16,237)
Health & Welfare	49,997	57,853	(7,856)
Public Services	2,230,742	2,229,773	969
Education (excluding debt service)	25,214,961	23,080,666	2,134,295
Unclassified	16,051	83,128	(67,077)
Capital Maintenance Expenses	370,645	58,007	312,638
Interest on Debt	587,317	651,925	(64,608)
TOTAL EXPENSES	39,727,694	38,165,607	1,562,087
Increase in net position	1,811,795	1,839,312	(27,517)
Net position – beginning of year	50,001,260	48,161,948	1,839,312
Net position – end of year	$ 51,813,055	$ 50,001,260	1,811,795

Governmental activities resulted in an increase in the Town of Yarmouth's net position of $1.8 million with the majority of revenues (67%) coming from property taxes. Principal payments on bonds and lease payments totaled approximately $2.1 million. These amounts are not considered expenses for purposes of full accrual financial statements. Governmental activities also included approximately $2.55 million in depreciation expense.


Program Expenses & Revenues - Governmental Activities
30,000,000
25,000,000
20,000,000
15,000,000
10,000,000
5,000,000
-
Expenses
Revenues
General Government
Public Works
Public Safety
Public Services
Education
Unclassified
Capital Maint.
Interest on Debt


Revenue Source - Governmental Activities
Motor Vehicle Excise Tax, $1,906,523 , 5%
State Revenue Sharing, $458,199 , 1%
State Education Subsidy, $6,583,502 , 16%
Other Revenues, $581,676 , 1%
Charges for Services $3,552,876, 9%
Operating Grants & Contributions, $489,559 , 1%
Capital Grants & Contributions, $247,338 , 1%
Property Taxes, $27,719,797 , 67%

Financial Analysis of the Government's Funds

The Town of Yarmouth uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

Governmental Funds

The focus of the Town of Yarmouth's governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the Town's financing requirements. In particular, unassigned fund balance may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year.

As of the end of the current fiscal year, the Town of Yarmouth's governmental funds reported combined ending fund balances of $9.5 million. Approximately 9% of this total amount constitutes unassigned fund balance, which is available for spending at the government's discretion. The remainder of the fund balance is restricted, committed, or assigned to indicate that it is not available for new spending. It has been committed or assigned 1) to liquidate contracts and purchase orders of the prior period, 2) to fund future capital purchases, 3) to generate income for various charitable purposes and 4) for a variety of other unrestricted purposes.

The General Fund is the chief operating fund of the Town of Yarmouth. At the end of the current fiscal year, unassigned fund balance of the general fund was $0.9 million, while total fund balance reached $6 million. As a measure of the general fund's liquidity, it may be useful to compare unassigned fund balance and total fund balance to total fund expenditures. Unassigned fund balance represents approximately 2% of total General Fund expenditures, while total fund balance represents approximately 16% of that same amount.

The Town has one other major fund - the York Trust Fund. The York Trust Fund has a fund balance of $1.96 million and accounts for funds left to the Town of Yarmouth for various charitable purposes.

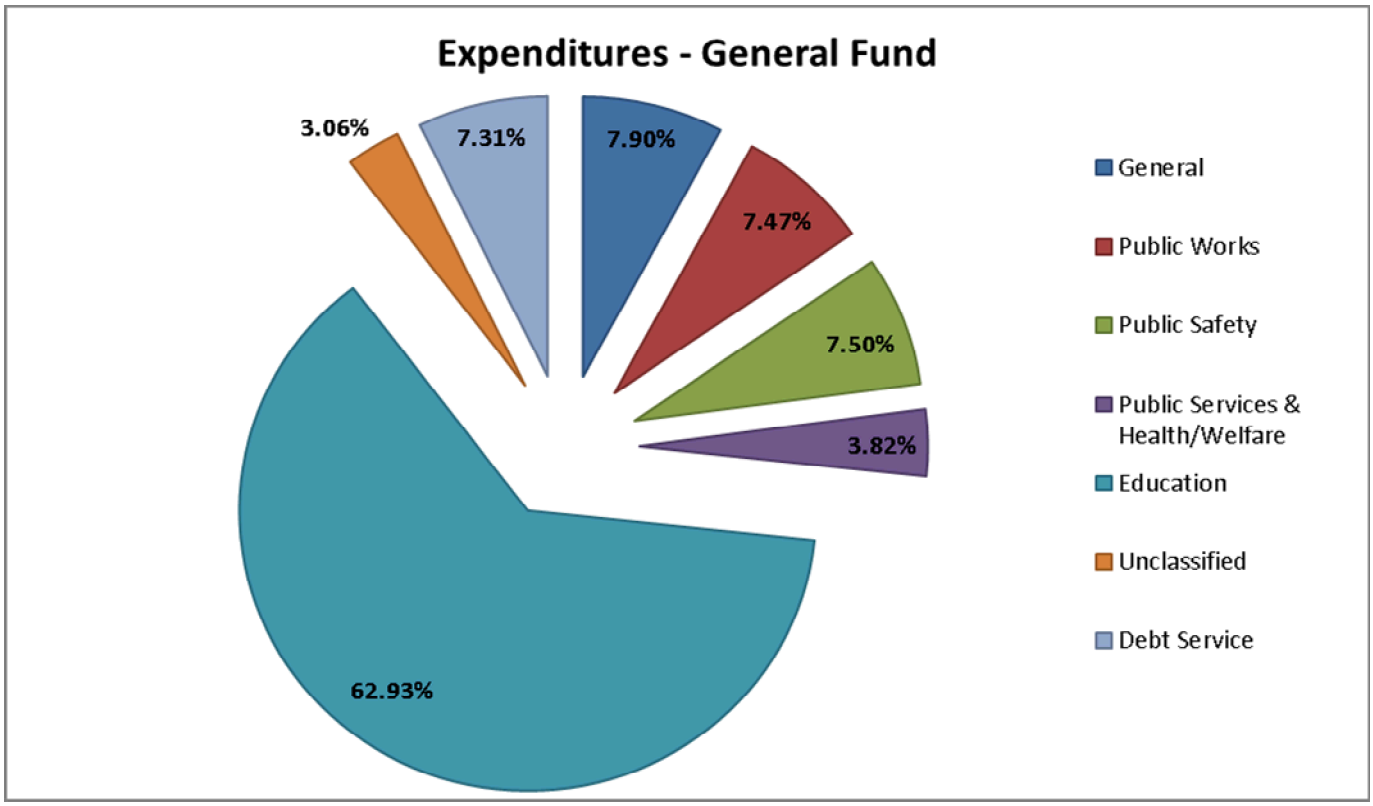
General Fund Budgetary Highlights

During the current fiscal year, revenues for the Town of Yarmouth exceeded expenditures by $2.2 million, of which $2 million were allocated for other uses such as capital expenditures. This was $0.9 million more than budgeted. Actual revenues to budget had a surplus of $326,423.

Variances on the expenditure side totaled $862,298 under budget. School expenditures were $100,302 less than budgeted along with a net savings in most all Town departments.

General Fund Budget and Actual

	Final Budget	Actual	Variance
Revenues:			
Taxes	$ 29,128,911	$ 29,290,264	161,353
Intergovernmental	5,135,188	5,032,490	(102,698)
Other	1,541,300	1,809,068	267,768
Total revenues	$ 35,805,399	$ 36,131,822	326,423
Expenditures:			
General	$ 2,747,990	$ 2,679,820	68,170
Public Works	2,705,585	2,533,018	172,567
Public Safety	2,579,060	2,543,230	35,830
Health and Welfare	31,650	32,811	(1,161)
Public Services	1,296,297	1,263,191	33,106
Education	21,434,268	21,333,966	100,302
Unclassified	1,479,911	1,037,987	441,924
Debt Service	2,488,773	2,477,213	11,560
Total expenditures	$ 34,763,534	$ 33,901,236	862,298
Excess Revenues	**$ 1,041,865**	**$ 2,230,586**	**1,188,721**



Capital Assets and Debt Administration

Capital Assets

The Town of Yarmouth's investment in capital assets (net of accumulated depreciation) as of June 30, 2017, was $60 million. This investment in capital assets includes land, buildings and building improvements, furniture and equipment, vehicles, library collections and infrastructure assets such as roads, sidewalks, storm drains, traffic signals, sewer lines, and bridges.

During fiscal year 2017, the Town spent more than $2.76 million on various capital assets - $200,319 was spent on buildings & building improvements, $1,720,391 was spent on infrastructure (road improvements and wastewater improvements) and $845,585 was spent to purchase equipment and vehicles for the Town's public works, police, and school departments.

Town of Yarmouth's Capital Assets (Net of Depreciation)

	2017	2016
Books and collections	$ 870,302	$ 870,302
Land	8,946,826	8,893,326
Construction in progress	127,128	1,029,704
Land Improvements	1,634,411	1,904,061
Buildings and building improvements	29,206,308	30,045,715
Furniture and equipment	992,193	1,184,865
Vehicles	2,027,326	1,646,182
Infrastructure	16,691,605	15,672,510
	$ 60,496,099	**$ 61,246,665**

Long-term Debt

The Town of Yarmouth's bond ratings is Aa2 from Moody's Investor Service and AA+ from Standard and Poor.

State statutes limit the amount of general obligation debt a municipality may issue to 15.0% of its total state assessed valuation. The current debt limitation for the Town of Yarmouth is in excess of $200 million, considerably more than the Town's outstanding general obligation debt. Additional information on the Town of Yarmouth's long-term debt may be found in the Notes to the Financial Statements.

Town of Yarmouth's Outstanding Debt

	2017	2016
General obligation bonds	$ 13,440,066	$ 15,317,218
Accrued Compensated Balances	945,280	876,444
Capital leases	1,383,202	1,551,918
Landfill post-closure costs	603,968	592,125
	$ 16,372,516	**$ 18,337,705**

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 $2 million in FY17. There was no value decrease for FY18.

The 2017-2018 budget increases expenditures by 3.09% with a projected increase in revenues of approximately 4.6%. The Town performed a reassessment of all real properties for tax year 2016-2017. The last implemented reassessment was in tax year 2005. The tax rate for 2017-2018 is $17.16 per thousand - a 0.59% increase or $0.10 cents per thousand.

Requests for Information

This financial report is designed to provide our citizens, taxpayers, customers, and investors, creditors with a general overview of the Town's finances and to show the Town's accountability for the money it receives. If you have any questions about this report or need additional financial information, contact the *Finance Director, 200 Main Street, Yarmouth, ME 04096, phone 207-846-9036 or e-mail at dmadden@yarmouth.me.us.*

BASIC FINANCIAL STATEMENTS

TOWN OF YARMOUTH, MAINE
Statement of Net Position
June 30, 2017

		Governmental Activities
ASSETS		
Cash and cash equivalents	$	9,570,102
Investments		2,261,756
Receivables:		
Accounts, net of allowance of $70,996		272,065
Taxes - current year		474,228
Taxes - prior years		37,903
Tax liens		82,180
Sewer		53,246
Prepaid expenses		5,017
Inventories		36,340
Capital assets not being depreciated		9,944,256
Capital assets, net of accumulated depreciation		50,551,843
Total assets		73,288,936
DEFERRED OUTFLOWS OF RESOURCES		
Deferred outflows of resources related to pensions		1,538,937
Total deferred outflows of resources		1,538,937
LIABILITIES		
Accounts payable and other current liabilities		868,987
Accrued payroll		2,116,648
Accrued interest		63,948
Noncurrent liabilities:		
Due within one year		2,089,732
Due in more than one year		17,744,098
Total liabilities		22,883,413
DEFERRED INFLOWS OF RESOURCES		
Deferred inflows of resources related to pensions		131,405
Total deferred inflows of resources		131,405
NET POSITION		
Net investment in capital assets		45,567,521
Restricted for:		
Permanent funds, nonexpendable		2,550,537
Permanent funds, expendable		127,515
Grants and other purposes		133,623
Tax increment financing districts		291,046
Unrestricted		3,142,813
Total net position	**$**	**51,813,055**

See accompanying notes to basic financial statements.

TOWN OF YARMOUTH, MAINE
Statement of Activities
For the year ended June 30, 2017

Functions/programs		Expenses	Program Revenues: Charges for services	Program Revenues: Operating grants and contributions	Program Revenues: Capital grants and contributions	Net (expense) revenue and changes in net position – Primary Government: Governmental activities
Primary government:						
Governmental activities:						
General government	$	4,846,797	211,181	4,763	53,500	(4,577,353)
Public works		3,683,067	1,171,571	111,982	168,401	(2,231,113)
Public safety		2,728,117	649,562	32,241	25,437	(2,020,877)
Health and welfare		49,997	-	90,234	-	40,237
Public services		2,230,742	595,009	250,339	-	(1,385,394)
Education		25,214,961	925,572	6,583,502	-	(17,705,887)
Unclassified		16,051	-	-	-	(16,051)
Capital maintenance expenses		370,645	-	-	-	(370,645)
Interest on debt		587,317	-	-	-	(587,317)
Total governmental activities		39,727,694	3,552,895	7,073,061	247,338	(28,854,400)
Total primary government	**$**	**39,727,694**	**3,552,895**	**7,073,061**	**247,338**	**(28,854,400)**

General revenues:	
Property taxes, levied for general purposes	27,719,797
Motor vehicle excise taxes	1,906,523
Interest and costs on taxes	47,076
Grants and contributions not restricted to specific programs:	
State Revenue Sharing	458,199
Homestead exemption	224,721
Other State aid	102,775
Unrestricted investment earnings	14,191
Miscellaneous revenues	192,913
Total general revenues	30,666,195
Change in net position	1,811,795
Net position - beginning	50,001,260
Net position - ending	**$ 51,813,055**

See accompanying notes to basic financial statements.

TOWN OF YARMOUTH, MAINE
Balance Sheet
Governmental Funds
June 30, 2017

	General	York Trust Fund	Other Governmental Funds	Total Governmental Funds
ASSETS				
Cash and cash equivalents	$ 9,210,597	-	359,505	9,570,102
Investments	-	1,955,311	306,445	2,261,756
Receivables:				
Taxes - current year	474,228	-	-	474,228
Taxes - prior years	37,903	-	-	37,903
Tax liens	82,180	-	-	82,180
Accounts, net of allowance of $70,996	152,799	-	36,810	189,609
Sewer	53,246	-	-	53,246
Due from other governments	47,442	-	35,014	82,456
Prepaid expenditures	4,597	-	420	5,017
Inventory	17,539	-	18,801	36,340
Interfund loans receivable	-	-	870,895	870,895
Total assets	**$ 10,080,531**	**1,955,311**	**1,627,890**	**13,663,732**
LIABILITIES				
Accounts payable and payroll withholding	819,176	-	39,788	858,964
Accrued wages - Town	163,212	-	33,728	196,940
Accrued wages - School	1,919,708	-	-	1,919,708
Taxes paid in advance	10,023	-	-	10,023
Interfund loans payable	870,895	-	-	870,895
Total liabilities	3,783,014	-	73,516	3,856,530
DEFERRED INFLOWS OF RESOURCES				
Unavailable revenue - property taxes	336,822	-	-	336,822
Total deferred inflows of resources	336,822	-	-	336,822
FUND BALANCES				
Nonspendable:				
Prepaid and inventory	22,136	-	19,221	41,357
Principal	-	1,903,430	647,107	2,550,537
Restricted:				
Grants and other purposes	-	-	114,822	114,822
TIF funds	-	-	291,046	291,046
Permanent funds	-	51,881	75,634	127,515
Committed:				
Reserves - Town	3,139,385	-	-	3,139,385
Reserves - School	1,115,030	-	-	1,115,030
Recreation and other programs	-	-	423,391	423,391
Assigned for Town purposes	775,081	-	-	775,081
Unassigned:				
Education (teacher summer salaries and benefits)	(2,000,814)	-	-	(2,000,814)
Education - tax stability reserve	477	-	-	477
Town	2,909,400	-	-	2,909,400
Grants and other purposes	-	-	(16,847)	(16,847)
Total fund balances	5,960,695	1,955,311	1,554,374	9,470,380
Total liabilities, deferred inflows of resources, and fund balances	**$ 10,080,531**	**1,955,311**	**1,627,890**	

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.	60,496,099
Other long-term assets are not available to pay for current period expenditures and, therefore, are deferred in the funds.	336,822
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	(13,440,066)
Premiums on bonds	(105,310)
Capital leases	(1,383,202)
Accrued interest	(63,948)
Landfill liability	(603,968)
Accrued compensated absences	(945,280)
Net pension liability with related deferred outflows and inflows of resources	(1,310,451)
Other post employment benefits liability	(638,021)
Net position of governmental activities	**$ 51,813,055**

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, 2017

		General	York Trust Fund	Other Governmental Funds	Total Governmental Funds
Revenues:					
Taxes	$	29,290,264	-	521,273	29,811,537
Licenses and permits		273,941	-	-	273,941
Intergovernmental		6,632,226	-	746,314	7,378,540
Charges for services		2,181,193	-	1,236,482	3,417,675
Investment earnings		14,191	167,342	71,903	253,436
Unclassified		406,900	-	82,101	489,001
Total revenues		38,798,715	167,342	2,658,073	41,624,130
Expenditures:					
Current:					
General government		2,918,201	-	143,598	3,061,799
Public works		2,577,846	-	9,768	2,587,614
Public safety		2,617,458	-	32,254	2,649,712
Health and welfare		45,850	4,147	-	49,997
Public services		1,329,195	62,653	709,625	2,101,473
Education (excluding debt service)		23,329,868	-	1,346,455	24,676,323
Unclassified		1,037,987	-	16,051	1,054,038
Capital outlay		2,020,972	-	17,242	2,038,214
Debt service		2,477,213	-	-	2,477,213
Total expenditures		38,354,590	66,800	2,274,993	40,696,383
Excess of revenues over expenditures		444,125	100,542	383,080	927,747
Other financing sources (uses):					
Capital lease proceeds		53,000	-	-	53,000
Transfers from other funds		55,000	-	150,000	205,000
Transfers to other funds		(150,000)	-	(55,000)	(205,000)
Total other financing sources (uses)		(42,000)	-	95,000	53,000
Net change in fund balances		402,125	100,542	478,080	980,747
Fund balances, beginning of year		5,558,570	1,854,769	1,076,294	8,489,633
Fund balances, end of year	**$**	**5,960,695**	**1,955,311**	**1,554,374**	**9,470,380**

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, 2017

Net change in fund balances - total governmental funds (from Statement 4)	$	980,747
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 ($2,546,007) and the loss on disposal of assets ($68,279) exceeded capital outlay ($1,863,720) in the current period.		(750,566)
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.		(138,141)
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		(10,031)
Accrued compensated absences		(68,836)
Net pension liability		(1,073,013)
Deferred inflows and outflows of resources related to the net pension liability		824,866
Landfill post closure care costs		(11,843)
Accrued interest payable		6,639
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 ($2,098,868) and the amortization of bond premium ($6,105) exceeded lease proceeds ($53,000).		2,051,973
Change in net position of governmental activities (see Statement 2)	**$**	**1,811,795**

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, 2017

		Budgeted amounts			Variance with final budget positive
		Original	Final	Actual	(negative)
Revenues:					
Taxes	$	28,686,987	29,128,911	29,290,264	161,353
Licenses and permits		197,200	197,200	273,941	76,741
Intergovernmental		5,135,188	5,135,188	5,032,490	(102,698)
Charges for services		1,258,300	1,258,300	1,459,648	201,348
Investment earnings		1,800	1,800	8,753	6,953
Unclassified		84,000	84,000	66,726	(17,274)
Total revenues		35,363,475	35,805,399	36,131,822	326,423
Expenditures:					
Current:					
General government		2,747,990	2,747,990	2,679,820	68,170
Public works		2,705,585	2,705,585	2,533,018	172,567
Public safety		2,579,060	2,579,060	2,543,230	35,830
Health and welfare		31,650	31,650	32,811	(1,161)
Public services		1,296,297	1,296,297	1,263,191	33,106
Education (excluding debt service)		21,434,268	21,434,268	21,333,966	100,302
Unclassified		1,037,987	1,479,911	1,037,987	441,924
Debt service		2,488,773	2,488,773	2,477,213	11,560
Total expenditures		34,321,610	34,763,534	33,901,236	862,298
Excess of revenues over expenditures		1,041,865	1,041,865	2,230,586	1,188,721
Other financing sources (uses):					
Use of prior year surplus		350,000	436,000	350,000	(86,000)
Use of stabilization reserve - school		362,275	362,275	362,275	-
Appropriations for reserves		(1,604,140)	(1,690,140)	(1,690,140)	-
Transfers to general fund reserves		-	-	(272,275)	(272,275)
Transfers to other funds		(150,000)	(150,000)	(150,000)	-
Total other financing uses		(1,041,865)	(1,041,865)	(1,400,140)	(358,275)
Net change in fund balance - budgetary basis		-	-	830,446	830,446
Reconciliation to GAAP:					
Appropriations for reserves				1,690,140	
Transfers to reserves from the General Fund				272,275	
Use of fund balance				(712,275)	
Reserves revenues				1,067,157	
Reserves expenditures				(2,651,101)	
Transfer in to reserves from other funds				55,000	
Change in teacher summer salaries				(149,517)	
Net change in fund balance - GAAP basis				402,125	
Fund balance, beginning of year				5,558,570	
Fund balance, end of year	**$**			**5,960,695**	

See accompanying notes to basic financial statements.

TOWN OF YARMOUTH, MAINE
Statement of Fiduciary Net Position
Fiduciary Funds
June 30, 2017

		Agency Funds
ASSETS		
Cash and cash equivalents	$	210,987
Total assets		**210,987**
LIABILITIES		
Funds held on behalf of student groups		210,987
Total liabilities	**$**	**210,987**

See accompanying notes to basic financial statements.

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

Reporting Entity

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

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

Government-wide and Fund Financial Statements

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the nonfiduciary activities of the Town. For the most part, the effect of interfund activity has been removed from these statements. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely, to a significant extent on fees and charges for support. The Town does not have any business-type activities.

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.

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, CONTINUED

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

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

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

The Town reports the following major governmental funds:

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

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

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.

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.

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, CONTINUED

Inventory - Inventory consists of food, supplies, 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 acquisition 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.

In the fund financial statements, governmental fund types recognize bond premiums and discounts, as well as bond issuance costs, during the current period. The face amount of debt is reported as other financing sources.

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, CONTINUED

Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

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.

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, CONTINUED

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

The voters at the Town Meeting have the responsibility for committing fund balance amounts and likewise would be required to modify or rescind those commitments. The Town has established certain designated accounts, which are carried forward each year and have been classified as assigned fund balance. Encumbrance accounting, under which purchase orders, contracts, and other commitments for the expenditure of funds are recorded in order to reserve that portion of the applicable appropriations, is used during the year by the School Department. All encumbrances lapse at year end except those authorized to be carried forward. These amounts are reported as assigned fund balance.

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

STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

A. Budgetary Information

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

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

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 versus reporting under accounting principles generally accepted in the United States of America of $1,599,736. 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.

STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY, CONTINUED

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:

	Revenues	Expenditures	Other financing sources (uses)
2016-2017 budget as originally adopted	$ 36,075,750	36,075,750	-
Overlay not included in budget	441,924	441,924	-
Appropriations for reserves - Town	-	(1,399,940)	(1,485,940)*
Appropriations for reserves - School	-	(204,200)	(204,200)
Transfers to special revenue funds - Town	-	(65,000)	(65,000)
Transfers to special revenue funds - School	-	(85,000)	(85,000)
Utilization of prior year balance - Town	(350,000)	-	436,000*
Utilization of prior year balance - School	(362,275)	-	362,275
Total adjusted budget	**$35,805,399**	**34,763,534**	**(1,041,865)**

*The final budget includes a council-approved increase in appropriations for the reserves of $86,000, which increased the Town's utilization of prior year's balance. Therefore, there was no impact on budgeted revenues and expenditures.

C. Excess of Expenditures over Appropriations

For the year ended June 30, 2017, expenditures exceeded appropriations in the following category:

Health and welfare	$ 1,161

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

D. Deficit Fund Balances

At June 30, 2017, the following funds had deficit fund balances:

Bureau of highway safety	$ 816	Local entitlement preschool	61
Project canopy assistance	7,175	Title IV drug free	214
Title IA	106	Title IIA	5,198
Local entitlement	3,277		

These deficits will be covered by anticipated future revenues.

DEPOSITS AND INVESTMENTS

A. Deposits

Custodial Credit Risk-Town Deposits: Custodial credit risk is the risk that in the event of a bank failure, the Town's deposits may not be returned to it. The Town's policy is to invest in only financial institutions that are insured by the F.D.I.C. or additional insurance. Funds will not be deposited or invested in institutions wherein the Town's deposits or investments will exceed 10% of the total reserve fund or capital of such institution. As of June 30, 2017, the Town reported deposits of $9,781,089 with a bank balance of $9,951,584. 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	$ 9,570,102
Reported in fiduciary funds	210,987
Total deposits	**$ 9,781,089**

B. Investments

At June 30, 2017, the Town had the following investments and maturities:

	Fair Value	Less than 1 year	1-5 years	More than 5 years
Equities/stock	$ 927,963		N/A	
Mutual funds	197,913		N/A	
Exchange traded funds	1,135,880		N/A	
Total investments	**$ 2,261,756**			

All investments have been reported in the governmental funds.

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. All of the Town's investments as of June 30, 2017 were 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.

DEPOSITS AND INVESTMENTS, CONTINUED

Custodial Credit Risk - Town's investments: For investments, custodial credit risk is the risk that, in the event of failure of the counterparty, the Town will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party.

PROPERTY TAX

Property taxes for the current year were committed on September 2, 2016 on the assessed value listed as of the prior April 1st for all real and personal property located in the Town. Interest was charged at 7.0% on all taxes unpaid as of November 16, 2016 and May 3, 2017. Assessed values are periodically established by the Town's Assessor at 100% of assumed market value.

The Town is permitted by the laws of the State of Maine to levy taxes up to 105% of its net budgeted expenditures for the related fiscal period. The amount raised in excess of 100% is referred to as overlay, and amounted to $441,924 for the year ended June 30, 2017.

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, 2017 and 2016 levies:

	2017	2016
Assessed valuation:		
Land and buildings	$1,573,033,600	1,207,007,100
Personal property	57,199,900	50,965,700
Total assessed valuation	**1,630,233,500**	**1,257,972,800**
Assessed valuation	1,630,233,500	1,257,972,800
Tax rate (per $1,000)	17.06	21.56
Commitment	27,811,784	27,121,894
Supplemental taxes assessed	45,978	137,885
Total tax levy	27,857,762	27,259,779
Less:		
Collections, abatements and other adjustments	(27,383,534)	(26,767,673)
Current year receivables at June 30	**$ 474,228**	**492,106**
Collection rate	98.30%	98.19%

CAPITAL ASSETS

Capital asset activity for the year ended June 30, 2017 was as follows:

	Balance June 30, 2016	Increases	Decreases	Balance June 30, 2017
Governmental activities:				
Capital assets, not being depreciated:				
Books and collections	$ 870,302	-	-	870,302
Land	8,893,326	53,500	-	8,946,826
Construction in progress	1,029,704	577,847	1,480,423	127,128
Total capital assets, not being depreciated	10,793,332	631,347	1,480,423	9,944,256
Capital assets, being depreciated:				
Land improvements	4,774,282	-	-	4,774,282
Buildings and building improvements	47,104,190	200,319	-	47,304,509
Furniture and equipment	3,521,710	23,264	-	3,544,974
Vehicles	5,471,154	768,822	365,594	5,874,382
Infrastructure	26,501,032	1,720,391	-	28,221,423
Total capital assets being depreciated	87,372,368	2,712,796	365,594	89,719,570
Less accumulated depreciation for:				
Land improvements	2,870,221	269,650	-	3,139,871
Buildings and building improvements	17,058,475	1,039,726	-	18,098,201
Furniture and equipment	2,336,845	215,936	-	2,552,781
Vehicles	3,824,972	319,399	297,315	3,847,056
Infrastructure	10,828,522	701,296	-	11,529,818
Total accumulated depreciation	36,919,035	2,546,007	297,315	39,167,727
Total capital assets being depreciated, net	50,453,333	166,789	68,279	50,551,843
Governmental activities capital assets, net	**$ 61,246,665**	**798,136**	**1,548,702**	**60,496,099**

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

Governmental activities:	
General government	$ 351,718
Public safety	129,269
Public works, including depreciation of general infrastructure assets	1,083,610
Public services	172,784
Education	808,626
Total depreciation expense – governmental activities	**$ 2,546,007**

INTERFUND BALANCES/TRANSFERS

Individual interfund receivables and payables and transfers at June 30, 2017 were as follows:

	Interfund receivables	Interfund payables	Interfund transfers
General Fund	$ -	870,895	(95,000)
Other Governmental Funds:			
School Nutrition Program	72,756	-	65,000
Other Federal, State and Local Grants	152,865	-	-
Recreation Programs	270,403	-	85,000
Community Garden	12,516	-	-
Trust Funds	58,216	-	-
Capital Projects (TIF) Funds	304,139	-	(55,000)
Total Other Governmental Funds	870,895	-	95,000
Totals	**$ 870,895**	**870,895**	**-**

These transfers were budgeted transfers to fund certain activities.

CHANGES IN LONG-TERM LIABILITIES

Long-term liability activity for the year ended June 30, 2017 was as follows:

	Beginning balance	Additions	Reductions	Ending balance	Due within one year
Governmental activities:					
General obligation bonds	$ 15,317,218	-	1,877,152	13,440,066	1,857,152
Premium on bonds	111,415	-	6,105	105,310	6,105
Total bonds payable	15,428,633	-	1,883,257	13,545,376	1,863,257
Capital leases	1,551,918	53,000	221,716	1,383,202	226,475
Accrued compensated absences	876,444	68,836	-	945,280	-
Other postemployment benefits	627,990	78,051	68,020	638,021	-
Net pension liability	1,644,970	1,073,013	-	2,717,983	-
Landfill post closure care costs	592,125	11,843	-	603,968	-
Governmental activity long-term liabilities	**$ 20,722,080**	**1,284,743**	**2,172,993**	**19,833,830**	**2,089,732**

BONDS PAYABLE

Bonds payable at June 30, 2017 is comprised of the following:

	Date of issue	Original amount issued	Date of maturity	Interest rate	Balance June 30, 2017
General obligation bonds:					
2008 Road bonds	5/15/08	$ 2,400,000	11/01/2019	2.3-5.5%	750,000
2009 CWSRLF	1/04/09	1,532,282	4/1/2023	1.415%	785,066
2009 General obligation	11/01/09	817,718	11/1/2019	2.0-5.5%	225,000
2011 Refunding bonds	6/1/11	13,155,000	11/15/2021	3.0-5.0%	5,950,000
2013 Series A GOB	10/1/13	5,493,000	11/15/2033	2.0-4.0%	5,343,000
2013 Series B GOB	10/1/13	387,000	11/15/2018	3.0%	387,000
Total					**$ 13,440,066**

The annual requirements to amortize all outstanding bonds at June 30, 2017 are as follows. Such amounts exclude overlapping debt requirements, but include school debt requirements to be reimbursed by the State of Maine.

Year	Principal	Interest	Total
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	1,512,152	174,055	1,686,207
2023 - 2027	1,919,306	578,543	2,497,849
2028 - 2032	1,635,000	307,950	1,942,950
2033 - 2034	705,000	28,300	733,300
Totals	**$ 13,440,066**	**2,477,830**	**15,917,896**

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.

SHORT-TERM DEBT

The Town issues tax anticipation notes to cover cash shortfalls during the year. The maturity date of the tax anticipation note was June 30, 2017. Tax anticipation note activity for the year ended June 30, 2017 was as follows:

	Beginning balance	Additions	Reductions	Ending balance
Tax anticipation note	**$ -**	**3,000,000**	**3,000,000**	**-**

CAPITAL LEASES

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, 2017:

2018	$ 263,703
2019	199,874
2020	149,231
2021	149,231
2022	149,231
2023-2027	566,060
2028-2031	94,272
Total minimum lease payments	
Less amounts representing interest	(188,400)
Present value of future minimum lease payments	**$ 1,383,202**

LANDFILL LIABILITY

Under State law, Maine communities had until December 31, 1994 to close existing landfills under a DEP approved plan. The Town currently has one landfill. The $603,968 reported as landfill closure and post closure care liability at June 30, 2017 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.

OVERLAPPING DEBT

The Town is subject to an annual assessment of its proportional share of Cumberland County expenses, including debt repayment, as determined by the percentage of the Town's state valuation to the County's state valuation. At June 30, 2017, the Town's share is $1,399,153 (3.74%) of Cumberland County's outstanding debt of $37,435,000.

CONDUIT DEBT OBLIGATIONS

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

As of June 30, 2015, the most recent information available, the principal amount of the revenue bonds payable was $1,446,109.

STATUTORY DEBT LIMIT

In accordance with Maine law, no municipality shall incur debt for specified purposes in excess of certain percentages of state valuation of such municipality. At June 30, 2017, the Town was in compliance with these limitations.

JOINTLY GOVERNED ORGANIZATION

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

ecomaine - ecomaine is a solid waste management corporation servicing 40 municipalities in Cumberland, Oxford, and York counties in Maine. Owned and controlled by 21 member communities, ecomaine creates electricity through its processing of waste and operates an extensive recycling program. The Town is a member community in ecomaine. Interlocal (waste handling) agreements between ecomaine and participating communities obligate the members to deliver certain solid waste produced within the community to ecomaine for processing and to make service payments and pay tipping fees for such processing. The Town has no explicit, measurable equity interest and therefore; has not reported an asset in these financial statements in connection with its participation in ecomaine. Selected balance sheet information for ecomaine for the year ended June 30, 2017 includes total assets of $64,040,233 total liabilities of $17,454,918 and unrestricted net position of $18,547,554. The liabilities include an accrual for landfill closure and postclosure care amounting to $14,564,514. ecomaine has a plan to fund this liability in the form of a cash reserve over the period of years between 2011 and a projected closing date. The separate audited financial statements of ecomaine may be obtained at their administrative office: ecomaine, 64 Blueberry Rd., Portland, Maine 04102.

BUDGETARY VS GAAP BASIS OF ACCOUNTING

The Town currently budgets for all summer salaries and benefits on the cash basis. Since teachers and certain other positions have provided all of the required services under their contracts at June 30, 2017, 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)	$ (885,307)
Items not included on a budgetary basis:	
Accrued wages and benefits	2,000,814
Unassigned fund balance at June 30, 2017, budgetary accounting basis	**$ 1,115,507**

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. These amounts have not been budgeted in the General Fund and result in a difference in reporting on a budgetary basis of accounting versus reporting under generally accepted accounting principles of $1,599,736. These amounts have been included as an intergovernmental revenue and an education expenditure in the General Fund on Statement 4 (GAAP basis) and an educational expense on the Statement of Activities. There is no effect on fund balance or net position at the end of the year.

FUND BALANCES

The General Fund unassigned fund balance total of $909,063 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 $2,909,400 and ($2,000,337), respectively.

As of June 30, 2017, other fund balance components consisted of the following:

	Nonspendable	Restricted	Committed	Assigned
General Fund:				
Inventory and prepaid expenditures	$ 22,136	-	-	-
Reserves	-	-	4,254,415	-
Carryforward accounts	-	-	-	775,081
York Trust	1,903,430	51,881	-	-
Other Governmental Funds:				
Inventory and prepaid expenditures	19,221	-	-	-
Grants and other purposes	-	114,822	-	-
Tax increment financing districts	-	291,046	-	-
Recreation and other programs	-	-	423,391	-
Trusts	647,107	75,634	-	-
Totals	**$ 2,591,894**	**533,383**	**4,677,806**	**775,081**

FUND BALANCES, CONTINUED

At June 30, 2017 and 2016, portions of the General Fund fund balance were assigned to future periods as follows:

	2017	2016
Budgeted use of surplus	$550,000	350,000
Beth Condon memorial garden	3,387	2,337
Bike and pedestrian	-	1,600
Energy savers committee	2,131	2,131
Dog control	14,935	8,038
Fire training facility	3,749	1,043
Herbie Tree Memorial	2,382	2,358
Jayne Giese special program	10,848	12,774
Memorial bandstand	981	981
Natural gas extension	-	15,090
Recycling committee	191	191
Safety committee	12,911	10,063
Sam Lacroix scholarship	389	389
Sanders-Winslow field	4,747	4,747
Shellfish conservation	26,190	21,767
Subdivision inspection	53,418	62,695
Town property energy projects	1,436	1,436
Woodchips	22,538	9,331
Yarmouth gateway	-	3,559
Westside trail	2,282	72
Yarmouth PD dog fund	6,469	18,300
Yarmouth tree program	56,097	48,437
Total assigned fund balance	**$ 775,081**	**577,339**

FUND BALANCES, CONTINUED

Additionally, at June 30, 2017 and 2016, portions of the General Fund fund balances have been committed as follows:

	2017	2016
Town:		
Cousins Island dock maintenance	$ 272,671	249,881
Dam maintenance	4,622	3,617
Dredging	100,944	100,823
Economic development	55,031	28,996
Fire equipment	282,638	377,744
Harbor and waterfront	36,709	31,660
Hillside	54,981	54,915
Historic building preservation	25,534	29,495
Housing support	48,845	72,617
Library maintenance	14,348	8,871
Municipal building maintenance	108,897	131,100
Police equipment	13,237	6,229
Property acquisitions	100,412	111,041
Parks and playgrounds	99,816	167,568
Public works equipment	270,931	367,727
Public works future projects	287,715	213,863
Road improvement	273,436	105,889
Sidewalk improvements	114,101	-
Wastewater	682,971	584,933
Solid waste	71,152	86,931
Stay program	49,368	-
Tax revaluation	-	3,737
Technology reserve	164,133	147,360
Unemployment compensation	6,893	8,330
Total Town	3,139,385	2,893,327
School Department:		
Our house II FR	50,000	-
School equipment	12,812	2,609
School maintenance	473,338	472,423
School retirement	128,149	127,996
Special education reserve	146,251	148,367
Turf field	294,107	219,587
Text book reserve	10,373	313
Total School Department	1,115,030	971,295
Total committed fund balance	**$ 4,254,415**	**3,864,622**

Additionally, the School Department had a tax stability reserve that was classified as unassigned. The amount at June 30, 2017 and 2016 was $477 and $362,726, respectively.

NET POSITION

Net Position - Net position represents the difference between assets and liabilities. Net investment in capital assets consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of bonds and capital leases payable and adding back any unspent proceeds. Net position is reported as restricted when there are limitations imposed on their use either through the enabling legislations adopted by the Town or through external restrictions imposed by creditors, grantors or laws or regulations of other governments. The Town's net investment in capital assets was calculated as follows at June 30, 2017:

Capital assets	$ 99,663,826
Accumulated depreciation	(39,167,727)
Unamortized premiums on bonds	(105,310)
Bonds payable	(13,440,066)
Capital leases	(1,383,202)
Net investment in capital assets	**$ 45,567,521**

MAINE PUBLIC EMPLOYEES RETIREMENT SYSTEM

General Information about the Pension Plan

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

MAINE PUBLIC EMPLOYEES RETIREMENT SYSTEM, CONTINUED

PLD Plan - Employees are required to contribute 8.0% of their annual pay. The Town's contractually required contribution rates for the year ended June 30, 2017 were 9.5% to 14.2% of annual payroll. Contributions to the pension plan from the Town were $254,302 for the year ended June 30, 2017.

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, 2017, 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 $426,494 for the year ended June 30, 2017.

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, 2016, 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, 2017, the Town reported a liability of $2,567,746 for its proportionate share of the net pension liability. At June 30, 2016, the Town's proportion of the PLD Plan was 0.4833%.

SET Plan - At June 30, 2017, 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	$ 150,237
State's proportionate share of the net pension liability associated with the Town	17,704,106
Total	**$ 17,854,343**

At June 30, 2016, the Town's proportion of the SET Plan was 0.0085%.

For the year ended June 30, 2017, the Town recognized pension expense of $429,003 for the PLD Plan and $1,771,807 for the SET Plan with revenue of $1,271,867 for support provided by the State.

MAINE PUBLIC EMPLOYEES RETIREMENT SYSTEM, CONTINUED

At June 30, 2017, the Town reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	$ -	131,405
Changes of assumptions	271,411	-
Net difference between projected and actual earnings on pension plan investments	582,278	-
Changes in proportion and differences between Town contributions and proportionate share of contributions	4,452	-
Town contributions subsequent to the measurement date	680,796	-
Total	**$ 1,538,937**	**131,405**

$680,796 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, 2018. 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:	
2018	$ 132,262
2019	115,295
2020	323,750
2021	155,429

Actuarial Assumptions - The total pension liability in the June 30, 2016 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

	PLD Plan	SET Plan
Inflation	2.75%	2.75%
Salary Increases, per year	2.75% to 9.0%	2.75% to 14.5%
Investment return, per annum, compounded annually	6.875%	6.875%
Cost of living benefit increases, per annum	2.20%	2.20%

Mortality rates were based on the RP2014 Total Dataset Healthy Annuity Mortality Table, for males and females.

The actuarial assumptions used in the June 30, 2016 valuation were based on the results of an actuarial experience study for the period July 1, 2012 to June 30, 2015.

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.

MAINE PUBLIC EMPLOYEES RETIREMENT SYSTEM, CONTINUED

These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. Best estimates of arithmetic real rates of return for each major asset class included in the pension plan's target asset allocation as of June 30, 2016 are summarized in the following table:

Asset Class	Target Allocation	Long-term Expected Real Rate of Return
US equities	20%	5.7%
Non-US equities	20%	5.5%
Private equity	10%	7.6%
Real estate	10%	5.2%
Infrastructure	10%	5.3%
Hard assets	5%	5.0%
Fixed income	25%	2.9%
Total	**100%**	

Discount Rate - The discount rate used to measure the total pension liability was 6.875% for the PLD and 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 6.875% 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 (5.875% for PLD Plan and the SET Plan) or 1 percentage-point higher (7.875% for PLD Plan and the SET Plan) than the current rate:

PLD Plan	1% Decrease (5.875%)	Current Discount Rate (6.875%)	1% Increase (7.875%)
Town's proportionate share of the net pension liability	$ 4,261,996	2,567,746	972,670

SET Plan	1% Decrease (5.875%)	Current Discount Rate (6.875%)	1% Increase (7.875%)
Town's proportionate share of the net pension liability	$ 240,567	150,237	74,947

MAINE PUBLIC EMPLOYEES RETIREMENT SYSTEM, CONTINUED

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

Payables to the Pension Plan - None as of June 30, 2017.

OTHER RETIREMENT PLANS

Defined Contribution Plan

The Town offers its regular employees and certain school employees not participating in the Maine Public Employees Retirement system a defined contribution money purchase plan created in accordance with Internal Revenue Code Section 401(a). In a defined contribution plan, benefits depend solely on amounts contributed to the plan plus investment earnings. Employees are eligible to participate and are vested from the date of employment. The Town matches the employees' contribution to the plan up to 5% of compensation for the plan year for School employees and 7% of compensation for the plan year for Town employees. For the years ended June 30, 2017 and 2016, the Town contributed $157,909 and 164,439, respectively.

Deferred Compensation Plan

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

OTHER POSTEMPLOYMENT BENEFITS

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

The Town is a member of the Maine Municipal Employees Health Trust. The Trust is a multiple employer Voluntary Employee's Beneficiary Association. The Town is an individually rated member within the Association. The Trust issues a publicly available financial report. That report may be obtained by writing to the Maine Municipal Association at 60 Community Drive, Augusta, ME 04332. The Health Trust contracted with an outside consultant to assist in the determination and valuation of the Town's OPEB liability under GASB Statement 45. The most recent valuation report was completed in August 2017 for the year ended June 30, 2017.

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.

OTHER POSTEMPLOYMENT BENEFITS, CONTINUED

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

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

Normal cost	$ 35,424
Amortization of unfunded	52,091
Adjustment to ARC	(36,317)
Interest	26,853
Annual required contribution	$ 78,051

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

OPEB liability, July 1, 2016	$ 627,990
Annual required contribution	78,051
Less: actual contributions	(68,020)
OPEB liability, June 30, 2017	$ 638,021

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, 2017 and the two preceding years were as follows:

	2015	2016	2017
Annual required contribution	$ 93,561	92,209	78,051
Actual contribution	17,749	7,553	68,020
Percent contributed	18.97%	8.19%	87.15%
Actuarial accrued liability	996,213	996,213	996,213
Plan assets	-	-	-
Unfunded actuarial accrued liability	996,213	996,213	936,795
Covered payroll	3,752,447	3,892,260	3,971,287
Unfunded actuarial accrued liability as a percentage of covered payroll	27%	26%	24%

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.

OTHER POSTEMPLOYMENT BENEFITS, CONTINUED

Significant methods and assumptions were as follows:

Actuarial valuation date	1/1/2017
Actuarial cost method	Entry age normal
Amortization method	Level dollar open
Remaining amortization period	30 years
Actuarial assumptions:	
Investment rate of return	4.0%
Projected salary increases	2.75%
Ultimate rate of medical inflation	4.00%

RISK MANAGEMENT

The Town is exposed to various risks of loss related to torts, theft of, damage to and destruction of assets, errors and omissions, and natural disasters for which the Town either carries commercial insurance, participates in a public entity risk pool, or is effectively self-insured. The Town participates in a public entity and self-insured risk pool sponsored by the Maine Municipal Association for workers' compensation coverage. Based on the coverage provided by the pools described above, as well as coverage provided by commercial insurance purchased, the Town is not aware of any material actual or potential claim liabilities which should be recorded at June 30, 2017.

SIGNIFICANT TAXPAYER

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

The value of NextEra property for 2017 is $46,000,000.

TAX INCREMENT FINANCING DISTRICT

Under the State of Maine Title 30-A M.R.S., the Town has established four Tax Increment Financing Districts (TIFs) to finance development programs located in the Town of Yarmouth.

The Town has established three tax increment financing districts (TIF) under the terms of applicable state laws.

	Original value	Increase in value	Percent captured	Captured value	Captured taxes
Downtown TIF	$ 49,620,500	17,394,600	100%	17,394,600	296,752
Route One North	33,177,400	7,975,800	100%	7,975,800	136,067
Route One South	27,929,900	5,184,900	100%	5,184,900	88,454

As of June 30, 2017, the Town's fourth TIF for the Bartlett Wood Municipal Affordable Housing District did not have any activity and the assessed valuation was $0.

SUBSEQUENT EVENTS

In July 2017, the Town Council approved the issuance of a tax anticipation note of $3,200,000, which shall mature on June 30, 2018. The note will be issued through Bath Savings Institution with an interest rate of 1.34%.

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%
2017	01/01/17	-	936,795	936,795	-	3,971,287	24%

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*

	2017**	2016**	2015**
PLD Plan			
Town's proportion of the net pension liability	0.4833%	0.4907%	0.4802%
Town's proportionate share of the net pension liability	$ 2,567,746	1,565,502	738,914
Town's covered payroll	2,016,980	1,933,689	1,780,742
Towns' proportionate share of the net pension liability as a percentage of its covered payroll	127.31%	80.96%	41.49%
Plan fiduciary net position as a percentage of the total pension liability	81.61%	88.27%	94.10%
SET Plan			
Town's proportion of the net pension liability	0.0085%	0.0059%	0.0054%
Town's proportionate share of the net pension liability	$150,237	79,468	58,003
State's proportionate share of the net pension liability associated with the Town	17,704,106	13,415,265	10,519,065
Total	**$17,854,343**	**13,494,733**	**10,577,068**
Town's covered payroll	11,873,465	11,471,223	10,927,004
Town's proportion share of the net pension liability as a percentage of its covered payroll	1.27%	0.69%	0.53%
Plan fiduciary net position as a percentage of of the total pension liability	76.21%	81.18%	83.91%

** Only three years of information available.*
*** The amounts presented for each fiscal year were determined as of the prior fiscal year.*

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

	2017	2016	2015	2014
Contractually required contribution	$ 254,302	226,771	191,898	157,863
Contributions in relation to the contractually required contribution	(254,302)	(226,771)	(191,898)	(157,863)
Contribution deficiency (excess)	**$ -**	**-**	**-**	**-**
Town's covered payroll	2,205,002	2,016,980	1,933,689	1,780,742
Contributions as a percentage of covered payroll	11.53%	11.24%	9.92%	8.87%
SET Plan				
Contractually required contribution	$ 426,494	398,948	303,987	289,566
Contributions in relation to the contractually required contribution	(426,494)	(398,948)	(303,987)	(289,566)
Contribution deficiency (excess)	**$ -**	**-**	**-**	**-**
Town's covered payroll	12,693,280	11,873,465	11,471,223	10,927,004
Contributions as a percentage of covered payroll	3.36%	3.36%	2.65%	2.65%

* *Only four years of information available.*

Changes of Benefit Terms - None

Changes of Assumptions - The following are changes in actuarial assumptions used in the most recent valuation:

	2017	2016
Discount rate	6.875%	7.125%
Inflation rate	2.75%	3.5%
Salary increases – PLD Plan	2.75% to 9.0%	3.5% to 9.5%
Salary increases – SET Plan	2.75% to 14.5%	3.5% to 13.5%
Cost of living increase	2.20%	2.55%
Long-term expected real rate of return on assets:		
US equities	5.7%	5.2%
Real estate	5.2%	3.7%
Infrastructure	5.3%	4.0%
Hard assets	5.0%	4.8%
Fixed income	2.9%	0.7%

In addition, mortality rates were previously based on the RP2000 Combined Mortality Table projected forward to 2015 using Scale AA, which, in the most recent valuation, changed to mortality rates that were based on the RP2014 Total Data Set Healthy Annuity Mortality Table.

COMBINING AND INDIVIDUAL FUND FINANCIAL STATEMENTS

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

Combining statements are presented when there is more than one fund of a given fund type. Several individual fund financial statements are presented to provide additional detail and to present budgetary comparison.

GENERAL FUND

The General Fund is the general operating fund of the Town. All general tax revenues and other receipts that are not allocated by law or contractual agreement to another fund are accounted for in this fund. Most governmental services are provided by the General Fund including general government, public works, public safety, education, health and welfare, and assessments from other governmental agencies.

Exhibit A-1

TOWN OF YARMOUTH, MAINE
General Fund
Comparative Balance Sheets
June 30, 2017 and 2016

		2017	2016
ASSETS			
Cash and cash equivalents	$	9,210,597	8,272,181
Receivables:			
Taxes - current year		474,228	492,106
Taxes - prior years		37,903	55,440
Tax liens		82,180	131,661
Accounts, net of allowance of $70,996 and $53,738		152,799	118,209
Due from other governments		47,442	49,556
Sewer		53,246	70,079
Prepaid expenditures		4,597	7,489
Inventory		17,539	14,682
Total assets	**$**	**10,080,531**	**9,211,403**
LIABILITIES			
Accounts payable and payroll withholding		819,176	865,267
Accrued wages - Town		163,212	170,352
Accrued wages - School		1,919,708	1,763,813
Taxes paid in advance		10,023	82,184
Interfund loans payable		870,895	296,254
Total liabilities		3,783,014	3,177,870
DEFERRED INFLOWS OF RESOURCES			
Unavailable revenue - property taxes		336,822	474,963
Total deferred inflows of resources		336,822	474,963
FUND BALANCE			
Nonspendable for inventory and prepaids		22,136	22,171
Committed for Town reserves		3,139,385	2,893,327
Committed for School reserves		1,115,030	971,295
Assigned for Town purposes		775,081	577,339
Unassigned:			
Education (teacher summer salaries and benefits)		(2,000,814)	(1,851,298)
Education - tax stability reserve		477	362,726
Town		2,909,400	2,583,010
Total fund balance		5,960,695	5,558,570
Total liabilities, deferred inflows of resources, and fund balances	**$**	**10,080,531**	**9,211,403**

Exhibit A-2

TOWN OF YARMOUTH, MAINE
General Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
Budget and Actual - Budgetary Basis
For the year ended June 30, 2017
(with comparative totals for the year ended June 30, 2016)

	2017			
	Final budget	Actual	Variance positive (negative)	2016 Actual
Revenues:				
Taxes:				
Property taxes - Town	$ 8,994,119	9,040,273	46,154	8,690,229
Property taxes - School	18,296,392	18,296,392	-	18,232,034
Excise taxes	1,804,400	1,906,523	102,123	1,800,617
Interest and costs on taxes	34,000	47,076	13,076	38,104
Total taxes	29,128,911	29,290,264	161,353	28,760,984
Licenses and permits:				
Public safety permits and fees	23,800	24,448	648	28,043
Code enforcement fees	92,000	170,441	78,441	134,818
Permit fees	70,000	66,952	(3,048)	73,669
Business licenses	1,500	1,825	325	1,705
Other clerk fees	9,900	10,275	375	11,291
Total licenses and permits	197,200	273,941	76,741	249,526
Intergovernmental revenues:				
State Revenue Sharing	520,000	458,199	(61,801)	524,385
Homestead reimbursement	224,721	224,721	-	157,449
General Assistance - State reimbursement	4,000	13,893	9,893	11,404
Snowmobile refund	650	503	(147)	722
Veterans reimbursement	9,000	7,546	(1,454)	9,280
BETE reimbursement	94,616	94,726	110	73,987
MDOT Grant	78,000	76,640	(1,360)	78,248
Education - State subsidies	4,144,201	4,144,201	-	3,752,983
State MaineCare	48,000	-	(48,000)	-
State Agency subsidy	12,000	12,061	61	6,547
Total intergovernmental revenues	5,135,188	5,032,490	(102,698)	4,615,005
Charges for services:				
Agent fees	26,000	26,796	796	26,353
Harbor and waterfront fees	59,300	59,301	1	61,891
Rescue billings	280,000	280,000	-	260,000
Sewer fees	644,000	644,528	528	611,151
Recycling fees	39,000	47,464	8,464	31,961
Library fines and fees	6,000	6,000	-	6,000
School Department rental income	4,000	3,011	(989)	5,350
School Department tuition and fees	200,000	392,548	192,548	415,576
Total charges for services	1,258,300	1,459,648	201,348	1,418,282
Investment income:				
Investment earnings	1,800	8,753	6,953	1,646
Total investment income	1,800	8,753	6,953	1,646
Other revenues:				
Cemeteries	1,000	1,000	-	1,000
Miscellaneous - Town	43,000	52,372	9,372	61,096
Miscellaneous - School	40,000	13,354	(26,646)	25,140
Total other revenues	84,000	66,726	(17,274)	87,236
Total revenues	35,805,399	36,131,822	326,423	35,132,679

TOWN OF YARMOUTH, MAINE
General Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
Budget and Actual - Budgetary Basis, Continued

	2017			
	Final budget	Actual	Variance positive (negative)	2016 Actual
Expenditures:				
Current:				
General government:				
Administration	$ 770,272	776,031	(5,759)	779,083
Insurance	219,983	201,790	18,193	205,940
Employee benefits	1,613,849	1,565,247	48,602	1,503,861
Town buildings	143,886	136,752	7,134	134,503
Total general government	2,747,990	2,679,820	68,170	2,623,387
Public works:				
Highways	820,902	775,500	45,402	938,277
Solid waste	566,739	588,348	(21,609)	542,897
Wastewater	947,284	830,344	116,940	887,600
Mechanical	326,660	302,818	23,842	375,037
Tree care	44,000	36,008	7,992	43,842
Total public works	2,705,585	2,533,018	172,567	2,787,653
Public safety:				
Police department	1,111,770	1,103,163	8,607	1,066,083
Fire/rescue department	622,890	616,725	6,165	594,010
Communications division	198,646	193,833	4,813	185,996
Harbor and waterfront	53,753	48,193	5,560	40,305
Miscellaneous	592,001	581,316	10,685	577,704
Total public safety	2,579,060	2,543,230	35,830	2,464,098
Health and welfare:				
General assistance	26,300	27,461	(1,161)	30,503
Human services agencies	5,350	5,350	-	5,350
Total health and welfare	31,650	32,811	(1,161)	35,853
Public services:				
Library	465,599	465,400	199	421,720
Parks	422,178	391,296	30,882	400,035
Cemeteries	20,400	20,496	(96)	20,247
Community development	77,540	51,840	25,700	76,360
Planning	310,580	334,159	(23,579)	363,349
Total public services	1,296,297	1,263,191	33,106	1,281,711

TOWN OF YARMOUTH, MAINE
General Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
Budget and Actual - Budgetary Basis, Continued

	2017			
	Final budget	Actual	Variance positive (negative)	2016 Actual
Expenditures, continued				
Current, continued:				
Education (excluding debt service):				
Regular instruction	$ 10,490,226	10,419,049	71,177	9,990,149
Special education instruction	3,246,274	3,363,004	(116,730)	3,129,140
Career and technical instruction	92,059	99,041	(6,982)	89,151
Other instruction	959,544	980,237	(20,693)	937,232
Student and staff support	2,155,291	2,119,432	35,859	1,966,302
System administration	828,883	736,214	92,669	721,892
School administration	1,072,781	1,101,724	(28,943)	1,011,078
Transportation	849,973	796,753	53,220	768,581
Facilities and maintenance	1,739,237	1,718,512	20,725	1,716,688
Total education	21,434,268	21,333,966	100,302	20,330,213
Unclassified:				
County tax	1,037,987	1,037,987	-	978,320
TIF Payments	-	-	-	89,078
Overlay	441,924	-	441,924	-
Total unclassified	1,479,911	1,037,987	441,924	1,067,398
Debt service:				
Town:				
Principal	793,760	793,760	-	738,418
Interest and fees	276,613	277,050	(437)	288,921
Interest T.A.N.	15,000	3,003	11,997	1,216
Education:				
Principal	1,126,000	1,126,000	-	1,083,000
Interest	277,400	277,400	-	332,125
Total debt service	2,488,773	2,477,213	11,560	2,443,680
Total expenditures	34,763,534	33,901,236	862,298	33,033,993
Excess of revenues over expenditures	1,041,865	2,230,586	1,188,721	2,098,686

TOWN OF YARMOUTH, MAINE
General Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
Budget and Actual - Budgetary Basis, Continued

	2017			
	Final budget	Actual	Variance positive (negative)	2016 Actual
Other financing sources (uses):				
Appropriations for reserves - Town	(1,485,940)	(1,485,940)	-	(1,386,076)
Appropriations for reserves - School	-	(204,200)	(204,200)	(827,292)
Transfer to reserves - Town	-	(55,000)	(55,000)	-
Transfer to reserves - School	(204,200)	(217,275)	(13,075)	-
Transfer to school nutrition	(65,000)	(65,000)	-	(65,000)
Transfer to recreation programs	(85,000)	(85,000)	-	(85,000)
Utilization of stabilization reserve - School	362,275	362,275	-	200,000
Utilization of prior year surplus - Town	436,000	350,000	(86,000)	400,000
Total other financing uses	(1,041,865)	(1,400,140)	(358,275)	(1,763,368)
Net change in fund balance - budgetary basis	-	830,446	830,446	335,318
Reconciliation to GAAP:				
Appropriations for reserves		1,690,140		2,051,093
Transfers to reserves from General Fund		272,275		162,275
Use of fund balance		(712,275)		(600,000)
Reserves revenues		1,067,157		1,267,370
Reserves expenditures		(2,651,101)		(2,715,800)
Transfer in to reserves from other funds		55,000		-
Change in teacher summer salaries		(149,517)		(9,582)
Net change in fund balance - GAAP basis		402,125		490,674
Fund balance, beginning		5,558,570		5,067,896
Fund balance, ending	**$**	**5,960,695**		**5,558,570**

Exhibit A-3

TOWN OF YARMOUTH, MAINE
General Fund Reserves
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
For the year ended June 30, 2017

		Fund balances beginning of year	Revenues			Expenditures		Current Year Appropriation	Transfers	Fund balances end of year
			Charges for services	Interest	Other	Non-capital expenditures	Capital outlay			
Education:										
7140	Tax stability reserve	$ 362,726	-	26	-	-	-	-	(362,275)	477
8521	School maintenance	472,423	-	631	27,271	183,256	71,006	185,000	42,275	473,338
8522	School equipment	2,609	-	3	-	4,800	-	-	15,000	12,812
8523	School retirement	127,996	-	153	-	-	-	-	-	128,149
8524	Special education	148,367	-	172	1,400	53,688	-	-	50,000	146,251
8525	School textbooks	313	-	60	-	-	-	-	10,000	10,373
8526	Turf field	219,587	-	225	10,000	4,905	-	19,200	50,000	294,107
8527	Our House II FR	-	-	-	-	-	-	-	50,000	50,000
	Total School reserves	1,334,021	-	1,270	38,671	246,649	71,006	204,200	(145,000)	1,115,507
General government:										
4003	Cable TV/technology	147,360	-	155	126,187	109,569	-	-	-	164,133
4005	Historical buildings	29,495	-	39	-	9,000	-	5,000	-	25,534
4008	Tax revaluation	3,737	-	8	-	52,835	-	40,000	-	(9,090)
4012	Property acquisitions	111,041	-	132	-	10,761	-	-	-	100,412
4014	Unemployment compensation	8,330	-	15	662	6,614	-	4,500	-	6,893
4017	Municipal buildings	131,100	-	169	-	47,602	12,770	38,000	-	108,897
Public works:										
4002	Road improvements	105,889	103,786	557	-	-	736,796	800,000	-	273,436
4007	Public works equipment	367,727	-	393	7,005	19,430	359,764	160,000	115,000	270,931
4009	Wastewater	584,933	274,073	772	94,700	-	226,507	-	(45,000)	682,971
4016	Solid waste	86,931	29,518	101	-	25,398	-	-	(20,000)	71,152
4018	Public works future project match	213,863	-	346	-	-	6,494	80,000	-	287,715
4026	Hillside	54,915	-	66	-	-	-	-	-	54,981
4027	Sidewalks	-	58,995	106	-	-	-	-	55,000	114,101
Public safety:										
4001	Dam maintenance	3,617	-	5	-	-	-	1,000	-	4,622
4006	Fire-rescue equipment	377,744	101,069	409	-	36,334	225,250	65,000	-	282,638
4010	Cousins Island Dock	249,881	-	317	18,160	227	-	4,540	-	272,671
4013	Harbor and waterfront	31,660	-	47	-	18,398	-	28,400	(5,000)	36,709
4019	Dredging	100,823	-	121	-	-	-	-	-	100,944
4023	Police equipment	6,229	-	41	2,523	7,416	36,640	73,500	(25,000)	13,237
Health and welfare:										
4024	Housing support	72,617	-	58	29,209	13,039	-	-	(40,000)	48,845
4029	Senior tax assistance program	-	-	47	-	-	50,679	60,000	40,000	49,368
Public services:										
4004	Economic development	28,996	-	35	-	-	-	26,000	-	55,031
4011	Parks and playgrounds	167,568	-	205	142	19,351	103,748	75,000	(20,000)	99,816
4015	MM Library building	8,871	-	24	-	6,169	13,378	25,000	-	14,348
	Total Town reserves	2,893,327	567,441	4,168	278,588	382,143	1,772,026	1,485,940	55,000	3,130,295

TOWN OF YARMOUTH, MAINE
General Fund Reserves
Combining Statement of Revenues, Expenditures and Changes in Fund Balances, Continued

		Fund balances beginning of year	Revenues			Expenditures		Current Year Appropriation	Transfers	Fund balances end of year
			Charges for services	Interest	Other	Non-capital expenditures	Capital outlay			
General government:										
5023	Energy savers committee	$ 2,131	-	-	-	-	-	-	-	2,131
5031	Sam Lacroix Scholarship	389	-	-	-	-	-	-	-	389
5045	Jayne Giese special program	12,774	-	-	74	2,000	-	-	-	10,848
5047	Safety committee	10,063	-	-	2,848	-	-	-	-	12,911
5048	Natural gas inspections	15,090	105,333	-	-	-	120,423	-	-	-
5049	Town property energy projects	1,436	-	-	-	-	-	-	-	1,436
Public works:										
5006	Tree program	48,437	-	-	7,660	-	-	-	-	56,097
5030	Herbie Tree Memorial	2,358	-	-	24	-	-	-	-	2,382
5033	Recycling committee	191	-	-	-	-	-	-	-	191
5035	Wood chips	9,331	13,207	-	-	-	-	-	-	22,538
Public safety:										
5001	Dog control	8,038	9,397	-	-	2,500	-	-	-	14,935
5008	Shellfish conservation	21,767	4,906	-	-	483	-	-	-	26,190
5016	YPD dog fund	18,300	-	-	625	7,939	4,517	-	-	6,469
5025	Fire training facility	1,043	-	-	3,637	931	-	-	-	3,749
Public services:										
5005	Subdivision inspection	62,695	21,261	-	-	30,538	-	-	-	53,418
5018	Sanders Winslow Field	4,747	-	-	-	-	-	-	-	4,747
5019	Beth Condon Memorial Garden	2,337	-	-	2,500	1,450	-	-	-	3,387
5020	Memorial bandstand	981	-	-	-	-	-	-	-	981
5027	Welcome to Yarmouth Gateway	3,559	-	-	-	3,559	-	-	-	-
5040	Westside Trail	72	-	-	5,547	3,337	-	-	-	2,282
5041	Bike and pedestrian FBC	1,600	-	-	-	1,600	-	-	-	-
	Total Town assigned	227,339	154,104	-	22,915	54,337	124,940	-	-	225,081
	Total reserves	**$ 4,454,687**	**721,545**	**5,438**	**340,174**	**683,129**	**1,967,972**	**1,690,140**	**(90,000)**	**4,470,883**

OTHER GOVERNMENTAL FUNDS

Special revenue funds are established to account for resources obtained and expended for specific purposes that are restricted by law or committed by administrative actions. Permanent funds are established to account for resources that are restricted to the extent that only earnings, and not principal, may be used for purposes that support the government.

Special revenue funds are established for the following purposes:

School Nutrition Program

This fund accounts for revenues and expenditures for school lunch purposes.

Other Federal, State, and Local Grants

This fund accounts for various federal, state, and local programs administered by the School Department and the Town.

Recreation Programs

This fund accounts for revenues and expenditures related to various recreation programs.

Community Garden

This fund accounts for funds raised and spent by a citizen's group organized to operate a community garden on Town-owned property.

Permanent funds are established for the following purposes:

Trust Funds

This fund accounts for monies entrusted to the Town for various purposes including scholarships, cemetery maintenance, housing and medical assistance, programs for youth, library programs, etc.

Capital project funds are established for the following purposes:

Tax Increment Financing (TIF) Funds

These fund accounts for property taxes assessed and collected within the Town's TIF districts and expenditures for purposes related to the TIF districts.

Exhibit B-1

TOWN OF YARMOUTH, MAINE
Other Governmental Funds
Combining Balance Sheet
June 30, 2017

		Special Revenue Funds				Permanent Funds (Trust Funds)	Capital Project (TIF) Funds	
		School Nutrition Program	Other Federal, State and Local Grants	Recreation Programs	Community Garden			Totals
ASSETS								
Cash and cash equivalents	$	1,129	-	25	-	358,351	-	359,505
Investments		-	-	-	-	306,445	-	306,445
Accounts receivable		9,137	25,877	36,810	-	-	-	71,824
Prepaid expenditures		-	-	-	-	-	420	420
Inventory		18,801	-	-	-	-	-	18,801
Interfund loans receivable		72,756	152,865	270,403	12,516	58,216	304,139	870,895
Total assets	**$**	**101,823**	**178,742**	**307,238**	**12,516**	**723,012**	**304,559**	**1,627,890**
LIABILITIES AND FUND BALANCES								
Liabilities:								
Accounts payable		3,827	16,144	9,717	694	271	9,135	39,788
Accrued wages		6,324	226	22,470	750	-	3,958	33,728
Total liabilities		10,151	16,370	32,187	1,444	271	13,093	73,516
Fund balances:								
Nonspendable		18,801	-	-	-	647,107	420	666,328
Restricted		72,871	41,951	-	-	75,634	291,046	481,502
Committed		-	137,268	275,051	11,072	-	-	423,391
Unassigned		-	(16,847)	-	-	-	-	(16,847)
Total fund balances		91,672	162,372	275,051	11,072	722,741	291,466	1,554,374
Total liabilities and fund balances	**$**	**101,823**	**178,742**	**307,238**	**12,516**	**723,012**	**304,559**	**1,627,890**

Exhibit B-2

TOWN OF YARMOUTH, MAINE
Other Governmental Funds
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
For the year ended June 30, 2017

		Special Revenue Funds				Permanent	Capital	
		School Nutrition Program	Other Federal, State and Local Grants	Recreation Programs	Community Garden	Funds (Trust Funds)	Project (TIF) Funds	Totals
Revenues:								
Taxes	$	-	-	-	-	-	521,273	521,273
Intergovernmental		152,295	588,830	5,189	-	-	-	746,314
Charges for services		530,013	144,277	549,743	12,449	-	-	1,236,482
Interest earned		-	-	-	-	8,013	-	8,013
Gain (loss) on investments		-	-	-	-	63,890	-	63,890
Unclassified		629	31,068	11,487	5,556	33,361	-	82,101
Total revenues		682,937	764,175	566,419	18,005	105,264	521,273	2,658,073
Expenditures:								
Current:								
General government		-	2,084	-	-	-	141,514	143,598
Public works		-	9,768	-	-	-	-	9,768
Public safety		-	32,254	-	-	-	-	32,254
Public services		-	91,761	570,963	17,660	29,241	-	709,625
Education		741,246	598,809	-	-	6,400	-	1,346,455
Unclassified		-	-	-	-	-	16,051	16,051
Capital outlay		-	-	-	-	-	17,242	17,242
Total expenditures		741,246	734,676	570,963	17,660	35,641	174,807	2,274,993
Excess (deficiency) of revenues over (under) expenditures		(58,309)	29,499	(4,544)	345	69,623	346,466	383,080
Other financing sources (uses):								
Transfers from other funds		65,000	-	85,000	-	-	-	150,000
Transfers to other funds		-	-	-	-	-	(55,000)	(55,000)
Total other financing sources (uses)		65,000	-	85,000	-	-	(55,000)	95,000
Net change in fund balances		6,691	29,499	80,456	345	69,623	291,466	478,080
Fund balances, beginning of year		84,981	132,873	194,595	10,727	653,118	-	1,076,294
Fund balances, end of year	**$**	**91,672**	**162,372**	**275,051**	**11,072**	**722,741**	**291,466**	**1,554,374**

Exhibit B-3

TOWN OF YARMOUTH, MAINE
Other Federal, State and Local Grants
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
For the year ended June 30, 2017

		Fund balances (deficits) beginning of year	Program Revenues			Program expenditures	Fund balances (deficits) end of year
			Federal	State	Local		
Town Programs:							
	State and local:						
2309	Underage drinking	$ 1,550	-	2,320	-	1,400	2,470
2310	Wellness grant	134	-	-	1,179	1,313	-
2319	Maine fire service institute	-	-	-	24,216	24,216	-
	Federal:						
2614	Bureau of highway safety	(375)	2,105	-	-	2,546	(816)
2616	Bullet proof vests	-	2,871	-	-	2,871	-
2617	Election assistance for individuals	771	-	-	-	771	-
2618	CDBG - senior housing	-	91,761	-	-	91,761	-
2620	Justice assistance grant	-	1,221	-	-	1,221	-
2626	Project canopy assistance	-	2,593	-	-	9,768	(7,175)
	Total Town Programs	2,080	100,551	2,320	25,395	135,867	(5,521)
School Programs:							
0205	Yarmouth Education Foundation	-	-	-	5,673	5,673	-
0206	Project Unify	121	-	-	-	121	-
0208	ecomaine SNP grant	23	-	-	-	-	23
0209	SNP breakfast grant	63	-	-	-	-	63
0225	School health grant	390	-	-	-	-	390
0230	Title 1A	-	59,049	-	-	59,155	(106)
0232	Proficiency based education	18,752	-	17,506	-	11,094	25,164
0233	PEPG grant	1	-	-	-	-	1
0245	Certification grant	3,479	-	-	-	-	3,479
0247	Local entitlement	(4,140)	373,804	-	-	372,941	(3,277)
0251	Local entitlement - preschool	(61)	2,944	-	-	2,944	(61)
0260	Title IV - drug free	(214)	-	-	-	-	(214)
0270	Title IIA - teacher quality	(3,903)	32,656	-	-	33,951	(5,198)
0274	National Semiconductor HS Photo	17	-	-	-	-	17
0275	National Semiconductor Roots	216	-	-	-	-	216
0276	Noyce Foundation	2,677	-	-	-	-	2,677
0280	High school teacher	5,434	-	-	-	-	5,434
0290	Other private grants	2,017	-	-	-	-	2,017
0650	Daycare Rowe School	105,921	-	-	144,277	112,930	137,268
	Total School Programs	130,793	468,453	17,506	149,950	598,809	167,893
	Total	**$ 132,873**	**569,004**	**19,826**	**175,345**	**734,676**	**162,372**

Exhibit B-4

TOWN OF YARMOUTH, MAINE
Permanent Funds (Trust Funds)
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
For the year ended June 30, 2017

		Fund balances beginning of year	Investment Income	Contributions	Gain (loss) on Investments	Expenditures	Fund balances end of year
0800	Yarmouth High School Scholarships	$ 72,318	14	825	-	6,400	66,757
6001	Baptist Fund	59,063	868	1,000	7,139	1,000	67,070
6002	Coombs Fund	21,610	-	21,504	-	20,244	22,870
6003	Farwell Fund	85,045	1,032	-	6,579	2,500	90,156
6004	Humphrey Fund	473	7	-	57	-	537
6005	Ledge Fund	3,108	46	-	376	-	3,530
6006	Mann Fund	9,438	139	-	1,141	-	10,718
6007	Mayall Fund	6,728	99	-	813	-	7,640
6008	Plummer Fund	14,254	209	-	1,723	500	15,686
6009	Sherburne Fund	15,590	229	-	1,884	500	17,203
7001	Doughty Fund	214,847	3,156	9,000	25,969	3,147	249,825
7002	Fitts Fund	4,667	69	-	564	-	5,300
7003	Grange Trust	1,883	28	-	228	-	2,139
7004	Hector Hebert Fund	13,094	192	1,000	1,583	100	15,769
7005	Johnson Fund	44,061	647	32	5,326	750	49,316
7006	O'Brien Fund	12,107	178	-	1,463	500	13,248
7007	Swegustagoe Fund	9,973	147	-	1,205	-	11,325
7008	Wilder Fund	2,561	38	-	310	-	2,909
7009	Ayer	62,298	915	-	7,530	-	70,743
	Total	**$ 653,118**	**8,013**	**33,361**	**63,890**	**35,641**	**722,741**

Exhibit B-5

TOWN OF YARMOUTH, MAINE
Capital Project Funds
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
For the year ended June 30, 2017

		TIF Downtown District	TIF Route One North	TIF Route One South	Totals
Revenues:					
Taxes	$	296,752	136,067	88,454	521,273
Total revenues		296,752	136,067	88,454	521,273
Expenditures:					
Current:					
General government		42,529	35,352	63,633	141,514
Unclassified		7,127	1,928	6,996	16,051
Capital outlay		14,106	1,120	2,016	17,242
Total expenditures		63,762	38,400	72,645	174,807
Excess of revenues over expenditures		232,990	97,667	15,809	346,466
Other financing uses:					
Transfers out		(55,000)	-	-	(55,000)
Total other financing uses		(55,000)	-	-	(55,000)
Net change in fund balances		177,990	97,667	15,809	291,466
Fund balances, beginning of year		-	-	-	-
Fund balances, end of year	**$**	**177,990**	**97,667**	**15,809**	**291,466**

AGENCY FUNDS

TOWN OF YARMOUTH, MAINE
Combining Schedule of Cash Receipts, Disbursements, and Changes in Balances
Fiduciary Funds - Agency Funds
School Activity Funds
For the year ended June 30, 2017

			Balance July 1, 2016	Additions	Deductions	Balance June 30, 2017
Activity Fund:						
Yarmouth High School	Exhibit C-2	$	142,233	224,180	219,603	146,810
Harrison Middle School	Exhibit C-3		40,141	68,108	60,507	47,742
Yarmouth Elementary School	N/A		6,975	7,344	8,623	5,696
Rowe School	N/A		8,484	6,539	4,284	10,739
Total		**$**	**197,833**	**306,171**	**293,017**	**210,987**

TOWN OF YARMOUTH, MAINE
Agency Fund - Yarmouth High School Activity Fund
Statement of Cash Receipts, Disbursements and Changes in Balances
For the year ended June 30, 2017

Account name		Beginning balance (deficit)	Additions	Reductions	Ending balance (deficit)
Ambassadors Club	$	250	-	-	250
Art: clay		45	269	294	20
Art: photo		480	645	942	183
Art: other		241	-	-	241
Athletic Trainer		6,056	-	-	6,056
Athletics		18,504	37,379	48,918	6,965
Band		2,400	3,140	3,734	1,806
Cheer		76	106	-	182
Class 16		5,984	100	3,199	2,885
Class 17		11,339	10,454	13,694	8,099
Class 18		5,391	10,603	7,276	8,718
Class 19		1,247	5,601	877	5,971
Class 20		-	1,347	73	1,274
Curriculum Enrichment		662	900	-	1,562
District School Garden		-	853		853
Drama		22,142	37,252	33,446	25,948
Environmental Club		878	-	-	878
Field Trips Account		284	10,522	10,300	506
Field Hockey Boosters		-	15,589	9,493	6,096
French Club		85	-	-	85
Freshman Team		1,016	910	909	1,017

continued

TOWN OF YARMOUTH, MAINE
Agency Fund - Yarmouth High School Activity Fund
Statement of Cash Receipts, Disbursements and Changes in Balances
For the year ended June 30, 2017

Account name		Beginning balance (deficit)	Additions	Reductions	Ending balance (deficit)
General (Reimb)	$	(2,166)	4,855	9,128	(6,439)
Global Action Club		2,569	1,298	1,418	2,449
GSA		169	-	35	134
Guidance		88	9,340	10,802	(1,374)
Industrial Arts		100	-	-	100
Interact		430	-	-	430
Ken Nye Poetry Fund		100	-	-	100
Laptop Repair Fund		28,223	17,011	10,247	34,987
Library		829	277	575	531
Literary Arts Special Projects		2,400	-	-	2,400
Outing Club		180	597	-	777
Pits		183	-	48	135
Project graduation		12,802	18,791	16,973	14,620
Principal's Acct		(383)	2,644	1,704	557
Robotics Club		1,158	2,731	3,450	439
Special Olympics		1	-	-	1
Spirits Club		1,479	2,467	3,019	927
Staff Wellness		60	-	-	60
Stem		1,515	-	1,423	92
Student Assistance Fund		503	2,287	886	1,904
Student Senate		74	200	-	274
Student Support		1,425	-	-	1,425
Temp Fundraisers		499	2,548	2,413	634
Temporary Textbooks Account		1,546	100	-	1,646
Tulip Garden		35	870	484	421
Turkish Exchange Account		564	-	-	564
Western Maine Conference		651	895	883	663
Yearbook		5,211	21,452	22,960	3,703
YPAC Piano Fund		2,938	147	-	3,085
YPAC Sign		1,970	-	-	1,970
Totals	**$**	**142,233**	**224,180**	**219,603**	**146,810**

Exhibit C-3

TOWN OF YARMOUTH, MAINE
Agency Fund - Harrison Middle School Activity Fund
Statement of Cash Receipts, Disbursements and Changes in Balances
For the year ended June 30, 2017

Account name		Beginning balance (deficit)	Additions	Reductions	Ending balance (deficit)
Drama	$	3,508	6,798	4,796	5,510
Grade 5		228	174	187	215
Grade 8		108	-	-	108
General		1,544	-	179	1,365
Guidance		510	220	384	346
Laptop Insurance		15,424	8,399	8,178	15,645
Lets Go		215	200	215	200
Lexus Challenge		-	2,000	1,829	171
Library		1,010	6,712	7,220	502
Music		384	-	205	179
Music Boosters		-	20,907	14,790	6,117
Principal		1,229	2,209	2,804	634
QSP		4,672	15,548	15,482	4,738
Robotics		(39)	-	-	(39)
Special Olympics		610	-	10	600
Steingert Scholarship		6,271	-	443	5,828
Student Council		2,198	1,196	842	2,552
Technology		500	-	-	500
Textbooks		83	20	83	20
Yearbook		1,686	3,725	2,860	2,551
Totals	**$**	**40,141**	**68,108**	**60,507**	**47,742**

SCHEDULES

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, 2017
(with comparative totals for the year ended June 30, 2016)

		2017				
		Original Budget	Final Budget	Actual	Variance positive (negative)	2016 Actual
Revenues:						
Property taxes	$	18,296,392	18,296,392	18,296,392	-	18,232,034
State education subsidy--school		4,144,201	4,144,201	4,144,201	-	3,752,983
State MaineCare		48,000	48,000	-	(48,000)	-
State Agency subsidy		12,000	12,000	12,061	61	6,547
Tuition and fees		200,000	200,000	392,548	192,548	415,576
Rental income		4,000	4,000	3,011	(989)	5,350
Miscellaneous		40,000	40,000	13,354	(26,646)	25,140
Other financing sources:						
Use of prior year fund balance (transfer from reserves)		362,275	362,275	362,275	-	200,000
Total revenues and other financing sources		23,106,868	23,106,868	23,223,842	116,974	22,637,630
Expenditures:						
Current:						
Regular instruction		10,484,803	10,490,226	10,419,049	71,177	9,990,149
Special education instruction		3,246,274	3,246,274	3,363,004	(116,730)	3,129,140
Career and technical instruction		92,059	92,059	99,041	(6,982)	89,151
Other instruction		960,478	959,544	980,237	(20,693)	937,232
Student and staff support		2,156,316	2,155,291	2,119,432	35,859	1,966,302
System administration		828,883	828,883	736,214	92,669	721,892
School administration		1,076,595	1,072,781	1,101,724	(28,943)	1,011,078
Transportation		849,623	849,973	796,753	53,220	768,581
Facilities and maintenance		1,739,237	1,739,237	1,718,512	20,725	1,716,688
Debt service		1,403,400	1,403,400	1,403,400	-	1,415,125
Other financing uses:						
Transfer to reserves		204,200	204,200	421,475	(217,275)	827,292
Transfer to school nutrition program		65,000	65,000	65,000	-	65,000
Total expenditures and other financing uses		23,106,868	23,106,868	23,223,841	(116,973)	22,637,630
Net change in fund balance - budgetary basis		-	-	1	1	-
Reconciliation to GAAP:						
Change in teacher summer salaries				(149,517)		(9,582)
Transfer to reserves				421,475		827,292
Transfer from reserves				(362,275)		(200,000)
Reserves revenues				39,941		27,736
Reserves expenditures				(317,655)		(319,602)
Net change in fund balance - GAAP basis				(368,030)		325,844
Fund balance (deficit), beginning of year				(517,277)		(843,121)
Fund balance (deficit), end of year	**$**			**(885,307)**		**(517,277)**
Consisting of:						
Reserve accounts	$			1,115,507		1,334,021
Unassigned (teacher summer salaries and benefits)				(2,000,814)		(1,851,298)
Total	**$**			**(885,307)**		**(517,277)**

TOWN OF YARMOUTH, MAINE
Schedule of Expenditures of Federal Awards
Year ended June 30, 2017

Federal Grantor/Pass-through Grantor/Program Title	Federal CFDA Number	Pass-through Grantor's Number	Total Federal Expenditures	Cluster Totals	Passed Through to Subrecipients
U. S. Department of Education,					
passed through the Maine Department of Education:					
Title I, Part A	84.010	3107	$ 59,155		-
Title IIA - Supporting Effective Instruction	84.367	3042	33,951		-
Special Education Cluster:					
Local Entitlement	84.027	3046	372,941		-
Preschool	84.173	6247	2,944		-
Total Special Education Cluster				375,885	
Total U. S. Department of Education			468,991		-
U.S. Election Assistance Commission:					
Help America Vote	90.401	N/A	771		-
Total U. S. Election Assistance Commission			771		-
U.S. Department of Justice,					
direct:					
Bulletproof vests	16.607	N/A	2,871		-
passed through the Maine Department of Public Safety:					
COPS Grant	16.710	N/A	2,546		-
Justice Assistance Grant	16.738	N/A	1,221		-
Total U.S. Department of Justice			6,638		-
U. S. Department of Housing and Urban Development,					
passed through the Maine Department of Economic Development:					
CDBG - Entitlement Grant s Cluster:					
Community Development Block Grant	14.218	N/A	91,761	91,761	-
Total U.S. Department of Housing and Urban Development			91,761		-
U. S. Department of Agriculture,					
passed through the Maine Department of Conservation:					
Project Canopy Assistance Program	10.675	N/A	9,768		-
passed through the Maine Department of Education:					
Child Nutrition Cluster:					
School Lunch	10.555	3024	91,017		-
Donated Commodities	10.555	N/A	35,147		-
Breakfast Program	10.553	3014	18,333		-
Total Child Nutrition Cluster				144,497	
Total U.S. Department of Agriculture			154,265		-
Totals			**$ 722,426**		**-**

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United States Senate

WASHINGTON, DC 20510

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

January 3, 2018

Dear Friends,

Representing Maine in the United States Senate is an honor.

I continue my work on the Senate Armed Services Committee, each year authorizing the funding required to build our military capabilities and ensuring that our service members are trained and equipped to defend our nation. I was pleased to be part of a bipartisan effort to enact a new law to simplify the appeals review process to reduce the backlog our veterans are facing, as well as a new law that provides critical funding to the VA Choice Program, allowing veterans in rural Maine to access services closer to home.

While my committee work is important, working to combat the opioid epidemic is one of my top priorities. Although Congress has made some important strides, much remains to be done to provide additional funding for prevention, treatment and enforcement. I am working with colleagues on both sides of the aisle to pressure the Drug Enforcement Administration to reduce the amount of opioids produced and to thwart the flow of fentanyl and other deadly drugs into our country.

I am very optimistic about the integrated, multiagency effort I led with Senator Collins to foster innovation and commercialization in Maine's forest economy. Through the Economic Development Assessment Team (EDAT) we are already experiencing increased federal investments that will strengthen our existing forest products industry and help support job creation in rural communities. Initiatives like Cross Laminated Timber, Combined Heat and Power, nanocellulose, 3D printing with biobased materials and other biobased products will mean that Maine's wood-basket will continue to be a major jobs and economic contributor for our future.

Finally, the coming year will continue the work of the Senate Select Committee on Intelligence in the ongoing investigation of Russian interference in the 2016 election. Our Committee has held seven public hearings and numerous classified sessions, reviewed tens of thousands of pages of documents and conducted hundreds of interviews. I remain focused on the security of our elections and committed to developing strategies to prevent interference by foreign governments in our democracy.

May 2018 be a good year for you, your family, your community and our great State.

Best,

Angus S. King
United States Senator

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TDD Equipped

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Assessor	699-2475	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