



**YARMOUTH SCHOOL DEPARTMENT
YARMOUTH ELEMENTARY SCHOOL
5th GRADE PLAYGROUND**

**McCartney Street
Yarmouth, Maine**

TOWN OF YARMOUTH

**SITE PLAN REVIEW
AND
SPECIAL EXCEPTION**

JANUARY 7, 2022

Owner:
Yarmouth School Department

Architect/Engineer:
Harriman

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TOWN OF YARMOUTH

Department of Planning and Development
200 Main Street Yarmouth, Maine 04096

(207)846-2401

WWW.YARMOUTH.ME.US

Fax: (207)846-2438

SITE PLAN APPLICATION FORM

☐ Minor ☒ Major

Date: 12-14-2021 Zoning District MDR Map ³⁶ Lot ³⁸ Ext

Site Location Yarmouth Elementary School, 121 McCartney Street
Property Owner Town of Yarmouth - School Department
Mailing Address 101 McCartney Street
E-mail Address Andrew Dolloff <andrew_dolloff@yarmouthschools.org>
Phone (207)846-5586 Fax

Name of Project Yarmouth Elementary School - 5th Grade Playground Addition
Existing Use Elementary School
Proposed Use Elementary School

Amendment to a previously approved site plan? Yes ☒ No ☐
Special exception use? Yes ☒ No ☐

Fee: \$100.00/1000 sq. ft.; up to \$3000.00

The Department of Planning and Development shall send notices to all property owners at a minimum of 500 feet including a description of the proposal. Letters will be at a cost of \$5/letter to the applicant.

The Town will correspond with only one contact person/agent for this project. Please provide the requested information regarding the contact person/agent.

Contact person/agent Wendi Holden
Mailing Address Harriman, 46 Harriman Drive, Auburn, ME 04210
E-mail Address wholden@harriman.com
Phone (207) 784-5100 Fax

I certify that, to the best of my knowledge, all information provided in this application form and accompanying materials is true and accurate.


Signature of Owner
(If signed by Owner's agent, provide written documentation of authority to act on behalf of applicant.)

"I authorize appropriate staff within the Yarmouth Planning Department to enter the property that is the subject of this application, at reasonable hours, including buildings, structures or conveyances on the property, to collect facts pertaining to my application."

ANDREW DOLLOFF, SUPERINTENDENT
Print or type name and title of signer

1. PROJECT DESCRIPTION

A. In a separate document please describe the overall project objectives and proposed uses of property, including quantity and type of residential units (if any).

B. Project details

1. Name and approval date of subdivision this site is in (if applicable)

N.A.

Subdivision lot numbers (if applicable) _____

2. Assessor's Map number(s) 36 Lot number(s) 38

3. Existing zone(s) of the site

MDR

Shoreland Overlay District ☐ Yes ☒ No

Affordable Housing District ☐ Yes ☒ No

Mobile Home Park Overlay ☐ Yes ☒ No

4. a. Total land area of site (all contiguous land in same ownership)

21.5 Acres

b. Total floor area of each proposed building in square feet

0

c. Footprint of each proposed building in square feet

0

d. Height of proposed building(s) 0 feet 0 stories

e. Total number of proposed parking spaces 0

f. Number of proposed handicap parking spaces 0

C. Existing conditions

1. Existing land use Elementary School

2. Total floor area of each existing building in square feet

100,307

3. Footprint of each existing building in square feet

84,997

D. Attach as Exhibit #1 a map such as the Maine Atlas and Gazetteer map (clean photocopies are acceptable). Indicate the location of your project on map.

E. Construction sequence

1. Estimated time of start of project April 1, 2022

Estimated time of completion of project Sept. 1, 2022

2. Is this to be a phased project? Yes ☐ No ☒

3. Attach as Exhibit #2 a construction schedule outlining the anticipated sequence of construction (beginning and completion) for the major aspects of the proposed project, including roads, erosion control and drainage measures, structures, sewer and water lines, other utilities, paving, landscaping.

2. RIGHT, TITLE, OR INTEREST

A. Name and mailing address of record owner of the site

Town of Yarmouth - (School Department) 101 McCartney Street, Yarmouth, ME 04096

Phone (207)846-5586

Fax _____

B. Attach as Exhibit #3 evidence of corporate or partnership status, if applicant is not an individual.

- C. Attach as Exhibit #4 evidence of applicant's right, title, or interest in the site. A complete copy of the document must be provided; financial information may be deleted.
- D. Attach as Exhibit #5 a copy of the current owner's existing deed for the site.
- E. Attach as Exhibit #6 summary lists of all existing and all proposed easements or other burdens for this property. More detailed information may be required, depending on the particular circumstances of the site.
- F. If a condominium, homeowners, or property owners association will be established, attach as Exhibit #7 the articles of incorporation, the Declaration of Covenants and Responsibilities, and the proposed by-laws of the organization.

3. FINANCIAL CAPACITY

- A. Estimated cost of the project (including land purchase and development costs)
\$150,000.
- B. Attach as Exhibit #8 evidence of your financial capacity to complete the proposed development. Submit one or more of the following (please check as appropriate):
 - ☐ 1. A written statement from the applicant's bank or a certified public accountant who recently has audited the applicant's finances stating that the applicant has cash reserves in the amount of the estimated cost of the project and can devote those reserves to the project.
 - ☐ 2. When the applicant will personally finance the development, provide copies of bank statements or other evidence, which will indicate availability of funds, and evidence that the applicant can devote these funds to the project.
 - ☐ 3. The most recent corporate annual report showing availability of sufficient funds to finance the development, together with a statement from the applicant that the funds are available and will be used for the proposed project.
 - ☐ 4. A letter from a financial institution, governmental agency, or other funding agency, which indicates a timely commitment to provide a specified amount of funds and the uses for which the funds may be utilized.
 - ☐ 5. In cases where outside funding is required, but there can be no commitment of money until regulatory approvals are received, a formal letter of "intent to fund upon approval" from a funding institution indicating the amount of funds it is prepared to provide, their specified uses and the conditions on which funds will be made available.

4. TECHNICAL ABILITY

- A. List all projects undertaken by the applicant within the last five years, beginning with the most recent project:
Yarmouth Elementary School additions, Yarmouth High School additions, Harrison Middle School additions, Rowe Elementary School additions.
- B. Have done no prior projects ☐
- C. Attach as Exhibit #9 a list of all consultants retained for this proposed project, such as engineers, architects, landscape architects, environmental consultants; and those firms or personnel who will be responsible for constructing, operating and maintaining the project.

5. SOLID WASTE

Attach as Exhibit #10 an explanation of the proposed method of collection, removal, and disposal for anticipated solid waste from this project.

6. WATER

Attach as Exhibit #11 written confirmation from the Yarmouth Water District that it can supply the proposed development and that the proposed plan has been approved by the District. If the

applicant proposes a private supply, provide evidence that a sufficient and healthful water supply is available for the proposed development.

7. TRAFFIC

Attach as Exhibit #12 a written evaluation and demonstration of the adequacy and availability of adjacent streets to serve the proposed project. If you must submit a full traffic study to DEP, provide two (2) copies with this application. (see Ch. 702 H.2.)

8. SANITARY SEWERS AND STORM DRAINS

A. Estimated sewage gallons per day for the completed project

N.A.

Please note that the Town Manager must approve new sanitary sewer connections that are considered sewer extensions.

B. Will this project generate industrial or non-sanitary waste that will enter the public sewer or drains? No ☒ Yes ☐

If yes, please describe proposed types and amounts:

C. If a subsurface wastewater disposal system is proposed, provide evidence that it conforms to the requirements of the State Plumbing Code.

9. SURFACE DRAINAGE AND-RUNOFF, STORMWATER MANAGEMENT

A. Attach as Exhibit #13 a description of any problems of drainage or topography, or a representation that, in the opinion of the applicant, there are none.

B. Attach as Exhibit #14 a complete stormwater management plan, including drainage calculations for pre- and post-development for 2 yr. and 25 yr. storm events, a drainage plan, and an assessment of any pollutants in the stormwater runoff, that meets the requirements of Chapter 702, Review Criteria re Stormwater Management.

10. EROSION AND SEDIMENTATION CONTROL

A. Attach as Exhibit #15 a written description of erosion and sedimentation control measures to be used during and after construction of the proposed project.

B. Show on a plan the proposed location, type, and detail of erosion control devices, unless this information is included on a site plan drawing.

11. SOILS

A. Attach as Exhibit #16 a medium intensity soils classification report, including description of soils and interpretation of engineering properties. Include geotechnical report, if applicable.

B. Show on a plan the existing soil conditions on the site, unless this information is included on a site plan drawing. Include wetlands delineation and report, if applicable.

12. SITE PLAN ORDINANCE REQUIREMENTS

A. Attach as Exhibit #17 list of approvals needed from other agencies, such as the General Board of Appeals, Army Corps of Engineers, and Maine Department of Environmental Protection.

B. Attach as Exhibit #18 a written statement that explains how the project complies with the site plan review criteria and with specific performance standards required in the zoning district, if applicable. If applicable, please note how the proposal specifically complies with the separate components of the Route One Corridor Design Guidelines.

C. Attach as Exhibit #19 a summary list and a written offer of cession to the Town of all proposed streets, utilities and open space proposed for dedication.

D. Attach as Exhibit #20 all requests for waivers including an explanation of the undue hardship or special design requirements, which are the basis for the requests.

E. Attach as Exhibit #21 a written explanation of all potential nuisances associated with this project and how they will be mitigated, or a representation that, in the opinion of the

applicant, there are none.

13. SITE PLAN DRAWINGS, MAPS

- A. Site plan drawings
 - a. paper no larger than 24" x 36", with all drawings in a set the same size
 - b. bound and folded no larger than 9" x 12", with project name shown on front face of folded plan
 - c. number and date drawings, with space for revision dates
 - d. scale of the drawings shall be between 1"=20' and 1"=50'
 - e. show the entire parcel in single ownership, plus off-site easements
- B. Title block shall include:
 - a. identification of plan as "Site Plan"; "Amended" if applicable
 - b. name and address of project
 - c. name(s) and address(es) of site owner and of applicant
 - d. name and address of plan designer(s)
- C. Location map shall include:
 - a. abutting property within one thousand feet of project boundaries
 - b. outline of proposed project
 - c. zoning district(s) of abutting properties
 - d. at least one street intersection
- D. North arrow and scale.
- E. General plan notes shall include:
 - a. zoning district and list of applicable dimensional regulations comparing the required and proposed
 - b. proposed number of units
 - c. required and proposed number of parking spaces
 - d. total square footage of existing and proposed buildings
 - e. square footage of proposed building footprint
 - f. all requested waivers
 - g. indication if proposed structure is to be sprinklered
 - h. total square footage for each use, if applicable
- F. Name, location, width of existing and proposed streets.
- G. A Boundary Survey, Category 1, Condition 2, showing site boundaries.
- H. Setbacks as required by zoning ordinance; zone line if site is transected by a zone line or if zone line is within 30 feet of the boundaries of the site.
- I. Existing and proposed contours at 2' intervals. Show 1' contours and/or spot elevations if sufficient detail cannot be shown with 2' contours.
- J. Buildings, structures, and signs
 - a. location, dimensions, shape, facade elevations, entrances, materials, colors of exterior of proposed buildings, structures, and signs. (see Ch. 701, II, C, E, F)
 - b. description of all finish surface materials
 - c. location, dimensions, shape of existing buildings
 - d. building's setbacks from property line, if different from required yard setbacks
- K. Names of abutting property owners and locations of buildings and curb cuts on abutting properties.
- L. Locations and dimensions of parking areas, loading and unloading facilities, driveways, fire lanes, access points. Give typical parking space dimensions. (see Ch. 701, II H; Ch. 702, J.1, 2, 3)
- M. Location of all existing and proposed easements and rights-of-way, including identification of who has or will receive the easement.

- N. Location, dimensions, materials of existing and proposed pedestrian access ways.
- O. Location and size of existing and proposed utilities, both on-site and in adjoining public ways. Location of nearest existing hydrant. Include installation details for proposed utilities.
- P. Construction drawings showing plans, profiles, cross-sections, and details of appurtenances for sanitary sewer and storm drainage systems.
- Q. Location, height, wattage, bulb type of exterior and building-mounted lighting. Photometric plan consistent with requirements of site plan and zoning ordinances. (See Ch. 701, II X; Ch. 702, J. 4)
- R. Location and description of existing natural features, such as wetlands, watercourses, marshes, rock outcroppings, stands of trees. Natural features to be preserved must be identified on plan.
- S. Existing and proposed landscaping, fencing, screening. Include fence dimensions, location, material, and a table showing number of plants of each species, common and botanical names. Include planting and preservation details, if applicable. Indicate proposed snow storage area, if applicable. (see Ch. 701, II Y, and Ch. 702 J. 5)
- T. Grades, street profiles, typical cross-section, and specifications of proposed streets and sidewalks. These must meet the standards of Ch. 601, Article IV.
- U. A description of any right-of-way, street, sidewalk, open space, or other area the applicant proposes to designate as public.
- V. Name, registration number, seal, and signature of all registered professionals (engineer, land surveyor, architect, landscape architect, etc.) who prepared the plan.
- W. First floor finished floor elevation(s) for all proposed buildings.
- X. If project is within the RP district, extent of floodway and floodway fringe.
- Y. If project is within Shoreland Overlay District, show required setbacks.

Please be advised to keep in touch with the Director of Planning and Development throughout the process, 846-2401; fax 846-2403. Your responsiveness will help the process to run smoothly.

CONDITIONS OF APPROVAL

The property shown on this plan may be developed and used only as depicted on this approved plan. All elements and features of the plan and all representations made by the applicant concerning the development and use of the property which appear in the record of the Planning Board proceedings are conditions of approval. No change from the conditions of approval is permitted unless an amended plan is first submitted to and approved by the Planning Board.

Surface Water and Groundwater: No owner of a lot, his agents, or successors in interest shall alter the natural course of surface water on any lot in a way which would alter the natural flow of such water across any other parcel, unless such alteration is approved by the owners of all parcels affected. No owner of a lot, his agents, or successors in interest shall use blasting chemicals that generate perhlorates.

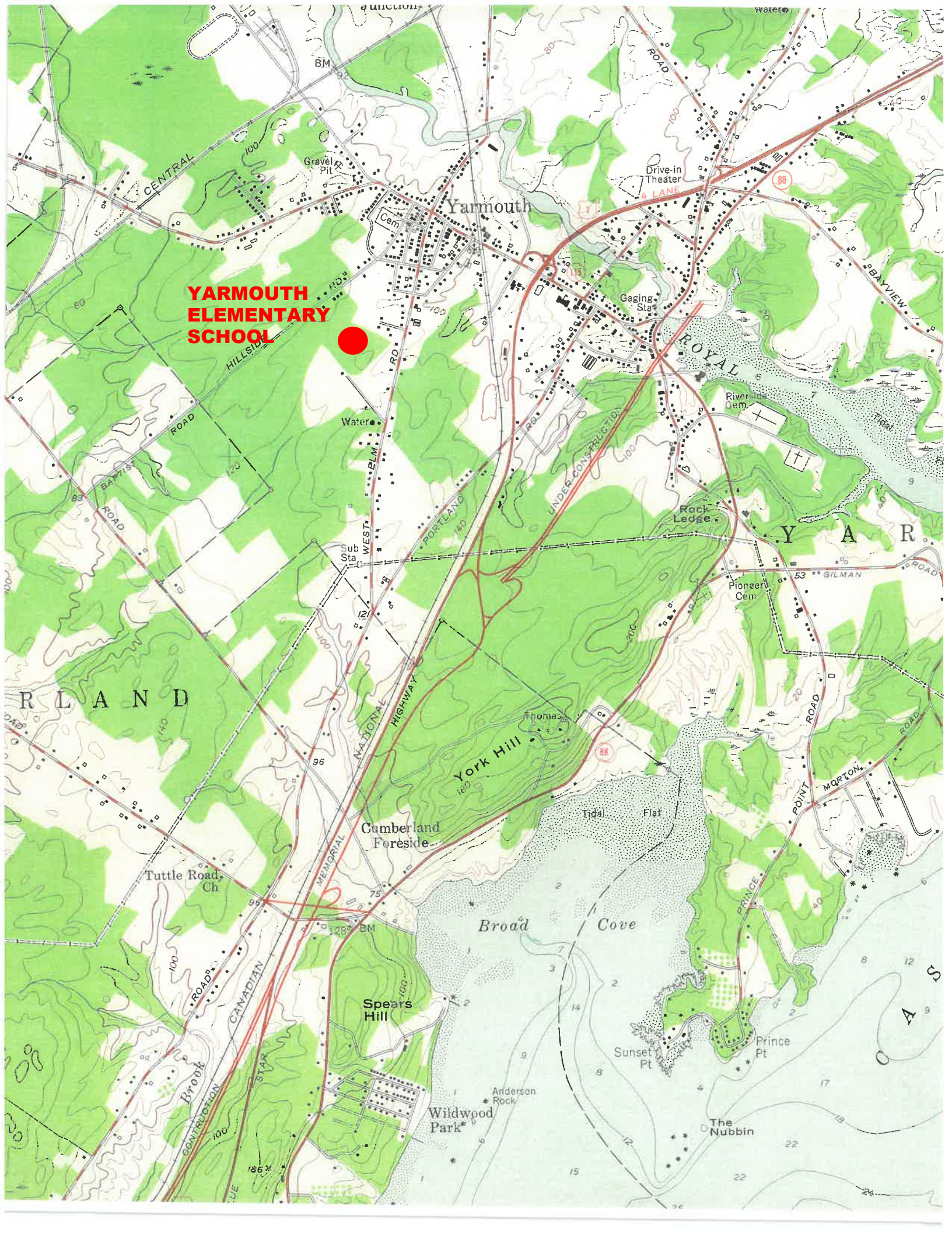
EXHIBITS
(Color Page Separators)

1. USGS MAP
2. CONSTRUCTION SCHEDULE
3. CORPORATE STATUS
4. RIGHT, TITLE, OR INTEREST
5. DEEDS
6. EASEMENTS
7. HOME OWNER ASSOCIATION
8. FINANCIAL CAPACITY
9. CONSULTANTS
10. SOLID WASTE
11. WATER
12. TRAFFIC
13. SURFACE DRAINAGE
14. STORMWATER MANAGEMENT AND MAINTENANCE
15. EROSION AND SEDIMENTATION CONTROL
16. SOILS
17. AGENCY APPROVALS
18. SITE PLAN PERFORMANCE STANDARDS
19. OFFER OF CESSION
20. WAIVERS
21. NUISANCES

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**YARMOUTH
ELEMENTARY
SCHOOL**



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**YARMOUTH ELEMENTARY SCHOOL
5TH GRADE PLAYGROUND
121 McCARTNEY STREET
SITE PLAN REVIEW AND SPECIAL EXCEPTION**

Construction Schedule

The proposed schedule for the construction of the building and site development, and for installation of erosion control and stormwater management measures is as follows:

- April 1, 2022: Erect silt fencing or bark-mix filter berms downslope of earthwork areas. Place erosion control fencing or filter berm around topsoil stockpiles, and cover with temporary seeding and mulch.
- April 5, 2022: Remove temporary modular classrooms, temporary classroom utilities, remove temporary gravel pads, and remove and relocate the fabric greenhouse across the street.
- April 12, 2022: Begin re-grading playground area. Construct storm water collection and treatment system to the west side of the site. Protect catch basin inlet with 'silt sack' until surrounding catchment area is stabilized.
- April 19, 2022: Begin removing trees and grading the new garden area beside the tennis courts.
- May 3, 2022: Construct playground mulch bed and hard-surface gravel base layer.
- June 2022: Place permanent loam, seed, and mulch on finished embankment slopes surrounding the playground and garden.
- July 2022: Complete the bituminous pavement play area and surrounding walks.
- Aug. 2022: Finish perimeter fencing relocation, clean and maintain all erosion/sediment control measures.

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**YARMOUTH ELEMENTARY SCHOOL
5TH GRADE PLAYGROUND
121 McCARTNEY STREET
SITE PLAN REVIEW AND SPECIAL EXCEPTION**

Corporate Status

The Yarmouth School Department of the Town of Yarmouth is not a corporation or partnership.

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**YARMOUTH ELEMENTARY SCHOOL
5TH GRADE PLAYGROUND
121 McCARTNEY STREET
SITE PLAN REVIEW AND SPECIAL EXCEPTION**

Right, Title, or Interest

The Town of Yarmouth has ownership of the land that the school occupies.

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HARRIMAN

**YARMOUTH ELEMENTARY SCHOOL
ADDITIONS AND RENOVATIONS
121 McCARTNEY STREET
SITE PLAN REVIEW AND SPECIAL EXCEPTION**

Deeds

Deeds are attached.

4733

KNOW ALL MEN BY THESE PRESENTS,

THAT Maine National Bank, successor to First National Bank, of Portland, a Banking Corporation organized and existing by law with a place of business in Portland, County of Cumberland, State of Maine, sole acting Executor of the Last Will and Testament of John B. McCartney, late of Yarmouth, County of Cumberland, State of Maine, deceased, testate, by virtue of the authority given by the said John B. McCartney in his Last Will and Testament, in our capacity as Executor as aforesaid, and in consideration of Seven Thousand, Five Hundred Dollars (\$7,500.00) to be paid by the Town of Yarmouth, a Municipal body politic of the State of Maine, the receipt whereof is hereby acknowledged, do hereby sell and convey unto the said Town of Yarmouth, its successors and assigns forever, the following described real estate, which was the property of the said John B. McCartney, situated in Yarmouth, and bounded and described as follows:

A certain lot or parcel of land with the buildings thereon situated on the northwesterly side of McCartney Street in the Town of Yarmouth, County of Cumberland, State of Maine, and further bounded and described as follows: Beginning at an iron on the northwesterly side of McCartney Street as re-defined by the Commissioners of Cumberland County on August 8, 1941, Plan of which is recorded in the County Commissioners Plan Book 6, Page 10; Said iron marker being distant S. 21° 19' E. Twelve Hundred Seventeen and Thirty-Six Hundredths (1217.36) feet from a monument marking the intersection of the northwesterly side of McCartney Street with the assumed southerly sideline of Hillside Street; thence along the following described courses and distances: S. 68° 41' W., Two Hundred (200) feet to an iron marker; thence S. 21° 19' E., Two Hundred (200) feet to an iron marker; thence N. 68° 41' E., Two Hundred (200) feet to an iron marker at said McCartney Street; thence N. 21° 19' W., Two Hundred (200) feet to the point of beginning.

Meaning and intending hereby to convey all of the land reserved by the said John B. McCartney from his conveyance to the Town of Yarmouth, said conveyance being recorded in the Cumberland County Registry of Deeds, Book , Page .

-2-

TO HAVE AND TO HOLD the above granted premises unto the said Town of Yarmouth, its successors and assigns; and Maine National Bank on our said capacity as Executors, do hereby covenant with the said Town of Yarmouth, its successors and assigns, that we are the lawful Executors of the Last Will and Testament of John B. McCartney; that we have power under said will to sell as aforesaid; that in making this conveyance we have, in all respects, acted in pursuance of said authority in said Last Will and Testament.

IN WITNESS WHEREOF, the said Maine National Bank has caused this instrument to be sealed with its corporate seal and signed by its corporate name by Clyde A. Mallett its Trust Officer, and has hereunto set its hand and seal in its said capacity as Executor this 26th day of March, A.D. 1969.

Signed, Sealed and Delivered
in presence of

David L. Humphreys
Ass't Trust Officer

By:

Maine National Bank

Trust Officer

STATE OF MAINE

Cumberland, ss.

March 26th, 1969

Then personally appeared the above named Clyde A. Mallett Trust Officer of Maine National Bank as aforesaid, and acknowledged the foregoing instrument to be his free act and deed in said capacity and the free act and deed of said corporation.

Before me,

APR 10 1969

REGISTRY OF DEEDS, CUMBERLAND COUNTY, MAINE

Received at 9 H - M.M. and recorded inBOOK 3080PAGE 664Harold R. Kiefer

Register

Notary Public

Attorney at Law

~~YARMOUTH REALTY COMPANY~~

YARMOUTH, MAINE

AGREEMENT FOR SALE OF REAL ESTATE

THIS MEMORANDUM OF AGREEMENT, made and entered into by and between the Maine National Bank of Portland, Executor under the Last Will and Testament of John McCartney

hereinafter called the SELLER, AND The Town of Yarmouth, a municipal corporation at Yarmouth, County of Cumberland, State of Maine, hereinafter called the PURCHASER.

WITNESSETH, AS FOLLOWS: That the SELLER agrees to sell and convey unto the PURCHASER, with a clear and perfect title thereto, by a good and sufficient Executor's deed with the usual covenants therein, and title by descent properly released, the REAL ESTATE situated at The Range Road now known as McCartney Road. Being a certain lot or parcel of land with the buildings thereon, with land 200' x 200' in dimension and being the land and buildings reserved by John McCartney in his conveyance to the Town of Yarmouth of land for the new elementary school. This contract is subject to the condition that the Town of Yarmouth approve the same at its next special meeting or

regular meeting. for the SUM OF Seven Thousand Five Hundred (\$7,500.00) DOLLARS

to be paid as follows: Cash upon delivery of title

Taxes to be paid by Town of Yarmouth Insurance to be paid by none

Water rates to be paid by none Rents none

And the PURCHASER hereby agrees to purchase of the SELLER the said property on the terms and conditions above mentioned, within Thirty (30) days from this date, and in consideration thereof,

the PURCHASER has paid unto the SELLER ~~the~~ ^{XXXXXX} the SUM OF One (\$1.00) DOLLARS on account of the purchase price, the receipt of which is hereby acknowledged.

IN WITNESS WHEREOF, the parties have hereunto interchangeably set their hands and seals this 12th day of September, A.D. 1968

In Presence of

Phyllis M. Leland
Arthur Leland

Town of Yarmouth by

Raymond A. Beary
Town Manager
Maine National Bank
by Raymond A. Beary
Executor Trust Officer

McCartney St. Property

AGREEMENT

FOR SALE OF REAL ESTATE

The SELLER agrees to pay a commission

of _____
to YARMOUTH REALTY CO.
at time of transfer of property.

Signed _____

Date _____

Witness _____

SELLER

PURCHASER

Dated _____ 19 _____

YARMOUTH REALTY CO.

67 Main Street

Yarmouth, Maine

Agreement to
Purchase McCartney
Property
Sept. 13, 1968

Know All Men by these Presents,

That I, John B. McCartney of Yarmouth, County of Cumberland and State of Maine,

in consideration of One Dollar and other valuable considerations

paid by Town of Yarmouth, a municipal corporation and body politic organized and existing by law, in said County and State

the receipt whereof I do hereby acknowledge, do hereby give, grant, bargain, sell and convey, unto the said Town of Yarmouth,

its successors

~~Heirs and~~ Assigns forever,

the following described property:

Two certain lots or parcels of land in said Yarmouth, being lots R-3-42 and Lot U-6-31as shown on Tax Assessor's plans on file in the offices of the grantee. Said parcels lie between West Elm Street and Hillside Street in said Yarmouth.

All my right title and interest in and to the Range Road, also known as the 4 rod County Road, lying between said West Elm and Hillside Streets.

Meaning and intending to convey, and hereby conveying, all property conveyed to me by warranty deed of Margaret A. McCartney, dated May 3, 1939, and recorded in the Cumberland County Registry of Deeds in Book 1580, Page 460, not heretofore conveyed by me by the following listed deeds of record:

Book 2429, Page 36; Book 2231, Page 201; Book 2359, page 492, Book 2434 Page 226, and Book 2532, Page 12; Book 2512, Page 53 and Book 2564, Page 390; Book 2512, Page 51; Book 2527, Page 35, Book 2558, Page 424, Book 2777, Page 407; Book 2610 Page 32; Book 2754, Page 285 Book 2766 Page 119; Book 2804, Page 312; Book 2900, Page 282, Book 1689, Page 189; Book 2339, Page 57; Book 2591, Page 341, Book 2809, Page 414; Book 2821, Page 30; Book 2957, Page 420; Book 2957, Page 418; Book 2969, Page 19; Book 2969, Page 21.

The following lot is also excepted:

Beginning at a stone monument found on the assumed southwesterly side line of the Range Road, so called, said stone monument being northwesterly from and 597' more or less from an old fence line running at right angles to the Range Road along a southeasterly side

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line of the Grantor's property; thence S 69° - 15' W. more or less 200.0' to an iron pipe; thence southeasterly at an included angle of 90° - 0' 200.0' to an iron pipe; thence northeasterly at an included angle of 90° - 0' 200.0' to an iron pipe on the assumed southwesterly side line of said Range Road; thence northwesterly along said Range Road 200.0' to the point of beginning, it being 40,000 square feet more or less, together with the buildings thereon.

It is understood that the Grantee is having the premises surveyed and if, in the opinion of the surveyor the description contained hereto is inadequate the Grantor will within 10 days following notification execute another to conform with the surveyor's description, said deed to be provided by the Grantee.

To have and to hold the aforegranted and bargained premises, with all privileges and appurtenances thereof to the said Town of Yarmouth

its successors
~~Heirs~~ and Assigns, to it and their use and behoof forever.

And I do covenant with the said Grantee, its successors and Assigns, that I am lawfully seized in fee of the premises; that they are free of all incumbrances; Except as aforesaid

that I have good right to sell and convey the same to the said Grantee to hold as aforesaid; and that I and my Heirs, shall and will warrant and defend the same to the said Grantee,

its successors and assigns
~~Heirs and Assigns~~ forever, against the lawful claims and demands of all persons.

In Witness Whereof, I
being unmarried

the said John B. McCartney,

and

~~XXXXXX~~

~~in this deed as Grantor, and relinquishing and conveying~~

~~rights by descent and all other rights in the above~~

~~described premises~~, have hereunto set my hand and seal this

8th

day of October

in the year of our Lord

one thousand nine hundred and sixty-six.

Signed, Sealed and Delivered
in presence of

Arthur C. Chaffin

John B. McCartney

222

State of Maine,
Cumberland

} ss.

October

8th

1966

Personally appeared the above named John B. McCartney

and acknowledged the above instrument to be his free act and
deed.

OCT 11 1966

Before me,

Arthur C. Chaffin

Justice of the Peace

REGISTRY OF DEEDS, CUMBERLAND COUNTY, MAINE

Received at 1 H 16 P M. and recorded in

BOOK 2976 PAGE 220

Edward P. L. for

Register

McCartney St. Property

4/20

Warrant of Arrest.

FROM

John B. McCartney

TO

Town of Yarmouth

DATED....., 1966.

State of Maine,

Received..... OCT 11 1966....., 19

at..... E,..... M,..... K, and
recorded in Book..... Page.....

ATTEST:

112

REGISTRAR

FROM THE OFFICE OF

Bernstein, Shur, Sawyer and Nelson
443 Congress Street
Portland, Maine

No. 106. ROBERTS OFFICE SUPPLY COMPANY
Portland, Maine

1-16

KNOW ALL MEN BY THESE PRESENTS, That I, John McCartney, for himself, his heirs, executors, administrators and assigns, of Yarmouth, in the County of Cumberland and State of Maine, in consideration of One Dollar and other valuable considerations paid by the Town of Yarmouth, a body politic, at Yarmouth, in said County and State, the receipt whereof is hereby acknowledged, do hereby and by these presents give, grant, bargain and sell to the said Town of Yarmouth, an option to purchase, for the sum of Sixteen Thousand Dollars (\$16,000.00), all of my remaining land off the Northwestern side of West Elm Street in said Town of Yarmouth, and situated upon both sides of the Range Road, so-called, said parcel containing approximately sixty (60) acres, more or less, and excluding from the aforesaid parcel of land my said dwelling house and a lot of land Two Hundred (200) by Two Hundred (200) feet in dimension. This said option shall be exercised by the said Town of Yarmouth within sixty (60) days from date hereof.

It is further covenanted and agreed that for the considerations herein above stated the said Town of Yarmouth shall have the right of first refusal to purchase my said dwelling house and parcel of land Two Hundred (200) by Two Hundred (200) feet in dimension, said right of first refusal to be exercised by the said Town of Yarmouth upon Thirty (30) days written notice by me that I have a bona fide purchaser to purchase said property. This said right of first refusal shall contain the right of said Town of Yarmouth to purchase said property for the sum of Eleven Thousand, Five Hundred Dollars (\$11,500.00).

Continued

219

Witness my hand and seal this eleventh day of August, A.D. 1966,
at Yarmouth, Maine.


Witness


John B. McCartney
John McCartney



STATE OF MAINE
Cumberland, ss.

August 11, 1966

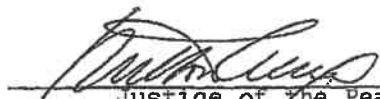
Personally appeared the above named John McCartney and
acknowledged the foregoing instrument to be his free act and deed.

OCT 11 1966

REGISTRY OF DEEDS, CUMBERLAND COUNTY, MAINE

Received at 1 15 PM, and recorded in

BOOK 2976 PAGE 218



Justice of the Peace
Notary Public

Register

4761

KNOW ALL MEN BY THESE PRESENTS,

THAT I, John B. McCartney of Yarmouth, in the County of Cumberland and State of Maine, in consideration of One Dollar and other valuable considerations paid by the Town of Yarmouth, a municipal corporation and body politic, duly created, organized and existing in accordance with the laws of the State of Maine, and located in the County of Cumberland and State of Maine, the receipt whereof I do hereby acknowledge, do hereby give, grant, bargain, sell and convey, unto the said Town of Yarmouth, its successors and assigns forever, the following described property:

A certain lot or parcel of land situated on the Northwestern side of McCartney Street in the Town of Yarmouth, County of Cumberland, State of Maine, and further bounded and described as follows:

Beginning at an iron on the Northwestern side of McCartney Street as redefined by the Commissioners of Cumberland County on August 6, 1941, plan of which is recorded in said County Commissioners' Plan Book 6, Page 10. Said iron being distant S 21° 19' E 449.83 feet from a monument marking the intersection of the northwesterly side of said McCartney Street with the assumed southerly side of Hillside Street; thence by said McCartney Street S 21° 19' E 767.53 feet to a monument at a corner of land being retained by the Grantor herein; thence by said land being retained by the Grantor herein on the following described courses and distances: S 68° 41' W 200.00 feet to an iron; thence S 21° 19' E 200.00 feet to an iron; thence N 68° 41' E 200.00 feet to an iron at said McCartney Street; thence continuing by said McCartney Street S 21° 19' E 360.98 feet to an old fence post at the corner of land now or formerly of William F. Batchelor; thence by said Batchelor property and following the line of an old barb wire fence on the following described courses and distances: S 62° 11' W 303.35 feet to a 30" stump; thence S 68° 44' 30" W 353.38 feet to an 18" maple tree; thence S 68° 27' 30" W 562.33 feet to a 30" hemlock tree at land now or formerly of Wilfred W. Dunn; thence by said Dunn property and still following said barb wire fence N 21° 29' W 1,061.86 feet to a stake that is fifteen feet more or less Southerly of the Southerly end of a stone wall; thence continuing by said Dunn property and following the line of said stone wall on the following described courses and distances: N 22° 27' W 149.45 feet to a stake in said stone wall; thence N 21° 59' W 186.03 feet to a stake in said stone wall; thence N 22° 16' W 258.50 feet to a stake in said stone wall; thence N 23° 14' W 59.49 feet to a stake in said stone wall;

thence N 22° 16' W 103.95 feet to a point on the assumed Southerly side of Hillside Street; thence by said Hillside Street N 68° 54' E 483.18 feet to an iron at the corner of land now or formerly of Raymond F. D. Sawyer, et al; thence by said Sawyer property on the following described courses and distances: S 21° 08' E 449.78 feet to an iron; thence N 68° 58' E 149.91 feet to an iron; thence N 68° 54' E 150.01 feet to an iron; thence N 68° 53' E 149.91 feet to an iron at the corner of land now or formerly of Earl H. Wells, et al; thence by said Wells property on the following described courses and distances: N 68° 55' E 150.04 feet to an iron; thence N 68° 51' E 151.68 feet to the point of beginning.

Said above described courses are magnetic and of the date of 1966.

Being a portion of the premises conveyed to the Grantor herein by Warranty Deed from David McCartney dated December 21, 1908 and recorded in Cumberland County Registry of Deeds Book 835, Page 15.

Also another certain lot or parcel of land situated on the Northeasterly side of McCartney Street in the Town of Yarmouth, County of Cumberland, State of Maine and further bounded and described as follows:

Beginning at a monument marking the intersection of the Northeasterly side line of said McCartney Street as redefined by the Commissioners of Cumberland County of August 6, 1941, plan of which is recorded in said County Commissioners Plan Book 6, Page 10 with the assumed Southerly side line of Hillside Street; thence by said McCartney Street S 21° 19' E 1,872.69 feet to an iron at the corner of land now or formerly of Rodman W. Holmes; thence by said Holmes property on the following described courses and distances: N 67° 39' E 164.88 feet to an iron; thence N 3° 51' W 57.36 feet to an iron; thence N 68° 58' E 121.30 feet to an iron at a corner of land now or formerly of John H. Wibby, Jr.; thence by said Wibby property on the following described courses and distances: N 9° 08' 30" W 201.45 feet to an iron at the bank of a brook or open ditch; thence continuing by said Wibby property and generally following said brook or open ditch N 67° 15' E 160.24 feet to an iron at the corner of land now or formerly of Robert Howe, et al; thence by said Howe property and continuing by the bank of said brook or open ditch on the following described courses and distances: N 69° 20' E 201.16 feet to a point, thence N 70° 13' E 26.93 feet to a point at the corner of land now or formerly of Frank E. and Perene Harriman; thence by said Harriman property and continuing by the bank of said brook or open ditch on the following described courses and distances: N 67° 52' E 80.47 feet to a point; thence N 79° 55' E 107.80 feet to a point on the assumed Northwesterly side line of West Elm Street; thence by said West Elm Street N 29° 18' E 50.00 feet to an iron at the corner of land now or formerly of Harry W. and Mary Burns; thence by said Burns property on the following described courses and distances:

N 6° 49' W 18.23 feet to an iron; thence S 80° 18' W 130.85 feet to an iron; thence N 39° 51' W 186.60 feet to a point; thence N 67° 53' E 116.27 feet to a point at other land now or formerly of the Town of Yarmouth; thence by said other land of the Town of Yarmouth, land now or formerly of James J. and Burnett McMann, land now or formerly of Frank Gallant and land now or formerly of Howard C. Bennett, N 53° 36' W 1,640.41 feet to the point of beginning.

Said above described courses are magnetic and of the date of 1966.

Being a portion of the premises conveyed to the Grantor herein by Warranty Deed from Margaret A. McCartney dated July 19, 1939 and recorded in Cumberland County Registry of Deeds in Book 1580, Page 460.

Subject to a right-of-way granted to the Yarmouth Water District by John B. McCartney by deed dated December 8, 1947 and recorded in Cumberland County Registry of Deeds in Book 1926, Page 473.

Also subject to rights-of-way granted to the Cumberland County Power and Light Company by a deed dated September 26, 1917 and recorded in Book 995, Page 478. Also additional rights-of-way granted said Cumberland County Power and Light Company by deed dated September 28, 1917 and recorded in said Registry in Book 1000, Page 138. Also rights-of-way granted to the Central Maine Power Company by deed dated August 18, 1959 and recorded in said Registry in Book 2495, Page 60.


The purpose of this deed is to provide a surveyor's description of the land intended to be conveyed by deed of the same Grantor to the said Grantee dated October 8, 1966 and recorded in Cumberland County Registry of Deeds in Book 2976, Page 220.

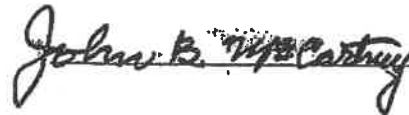

TO HAVE AND TO HOLD the aforegranted and bargained premises with all privileges and appurtenances thereof to the said TOWN OF YARMOUTH, its successors and assigns, to its and their use and behoof forever.

AND I do covenant with the said Grantee, its successors and assigns, that I am lawfully seized in fee of the premises; that they are free of all incumbrances except as aforesaid; that I have good right to sell and convey the same to the said Grantee to hold as aforesaid; and that I and my Heirs, shall and will warrant and defend the same to the said Grantee, TOWN OF YARMOUTH, its successors and assigns forever, against the lawful claims and demands of all persons.

IN WITNESS WHEREOF, I the said JOHN B. McCARTNEY, being
unmarried, have hereunto set my hand and seal this 21st
day of April in the year of our Lord one thousand nine hundred
and sixty-seven.

Signed, Sealed and Delivered
in presence of:



STATE OF MAINE
CUMBERLAND, SS.

April 21, 1967

Personally appeared the above named John B. McCartney and
acknowledged the above instrument to be his free act and deed.

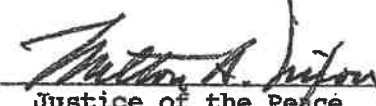
Before me,

APR 25 1967

REGISTRY OF DEEDS, CUMBERLAND COUNTY, MAINE

Received at 12 H 49 PM, and recorded in

BOOK 2992 PAGE 717  Register


Justice of the Peace

PRETI & FLAHERTY
ATTORNEYS AT LAW

ROBERT F. PRETI
JOHN J. FLAHERTY
ARTHUR A. PEABODY
FREDERICK A. JOHNSON
ROBERT W. SMITH
MARTIN R. JOHNSON
DAVID M. COHEN
JOHN PAUL ERLER
HAROLD C. PACHIO
ROBERT E. BURNS
THOMAS A. COX
RICHARD H. SPENCER, JR.
GERALD F. PETRUCELLI

443 CONGRESS STREET
PORTLAND, MAINE 04111

775-5831
AREA CODE 207

July 27, 1973

Rodman W. Holmes
Seven McCartney Street
Yarmouth, ME 04096

Dear Mr. Holmes:

I now enclose deed for execution by the town manager of the Town of Yarmouth to you and Mrs. Holmes as joint tenants. This deed describes a five foot strip of land adjoining your present property. The description varies 0.2 of a foot from the survey, but I have used the boundary as described in the deed of Mr. McCartney to the Town of Yarmouth.

I also enclose a deed from yourself to yourself and Mrs. Holmes as joint tenants. This covers your presently owned property. I have not checked to see whether you have a mortgage on this property. If you do, please let me know.

When the town manager has signed the town deed and when you and Mrs. Holmes have signed the other deed, return both deeds to me, and I will record them in the Cumberland County Registry of Deeds. I enclose a xerox copy of the town deed in case the town manager wishes to retain a copy for his files.

Very truly yours,


Arthur A. Peabody

AAP/afg
Enclosures 3

Know All Men by these Presents,

That the Town of Yarmouth, a municipal corporation and body politic organized and existing in accordance with the laws in the State of Maine and located in the County of Cumberland in said state,

in consideration of one dollar and other valuable considerations,

paid by Rodman W. Holmes and Judy E. Holmes

does does
the receipt whereof it do hereby acknowledge, do hereby remise
release, bargain, sell and convey, and forever quit-claim unto the said

Rodman W. Holmes and Judy E. Holmes, as joint tenants, and not as
tenants in common, their

Heirs and Assigns forever, all their right, title and interest

in and to a certain lot or parcel of land located on the northeasterly side of McCartney Street, so-called in the Town of Yarmouth, County of Cumberland and State of Maine, and bounded and described as follows:

Beginning at an iron set in the ground on the northeasterly sideline of said McCartney Street at the northwesterly corner of land of these Grantees; thence N67°39'E one hundred sixty-four 88/100 (164.88) feet along line of land of these Grantees to an iron set in the ground; thence N3°51'W along line of land of these Grantees five and 35/100 (5.35) feet to an iron set in the ground; thence southwesterly along a course parallel with the first course herein described one hundred sixty-six and 5/10 (166.5) feet to an iron set in the northeasterly sideline of said McCartney Street; thence southeasterly along the northeasterly sideline of said McCartney Street five (5) feet to the iron set in the ground at the point of beginning.

Meaning and intending to convey and hereby conveying a strip of land about five (5) feet wide along the southerly side of the premises described in the deed of John B. McCartney to the Town of Yarmouth which deed is dated April 21, 1967, and is recorded in Cumberland County Registry of Deeds, Book 2992, Page 717.

To have and to hold the same, together with all the privileges and appurtenances thereunto belonging to them the said Rodman W. Holmes and Judy E. Holmes, as joint tenants, and not as tenants in common

OCT 23



TOWN OF YARMOUTH

P.O. BOX 907
YARMOUTH, MAINE 04096

OSMOND C. BONSEY
Town Manager
848-9036

October 22, 1990

Frank H. Harrison
Superintendent of Schools
8 Portland Street
Yarmouth, Maine 04096

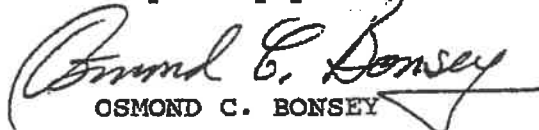
Dear Frank:

In refernece to your letter of October 19, the Town Council adopted the following vote at their October 11 meeting:

COUNCIL ORDER NO. 40: Be it Ordered - that the Town Council grant a conservation easement on the Yarmouth Intermediate and Middle School property insuring that the forest of wetlands on the school site be left in substantially undisturbed natural state and that the Town Manager be authorized to execute the same. (7 Yes) (0 No)

The exact wording of the easement will be developed by our Legal Counsel with advice from the Middle School Building Committee.

Very truly yours,


OSMOND C. BONSEY

OCB/pm

U

COUNCIL ORDER NO. 38: Be it Ordered - that the Town Manager is hereby authorized to execute a lease agreement with John Deere Leasing Co. for a John Deere crawler tractor. (6 Yes) (1 No - Bickford)

COUNCIL ORDER NO. 39: Be it Ordered - that Guy Vigue be appointed as a second Town Council representative to the Middle School Building Committee. (7 Yes) (0 No)

It was voted (7-0) to suspend the Council Rules to consider a request by the Yarmouth Middle School Building Committee to grant a conservation easement.

COUNCIL ORDER NO. 40: Be it Ordered - that the Town Council grant a conservation easement on the Yarmouth Intermediate and Middle School property insuring that the forest of wetlands on the school site be left in substantially undisturbed natural state and that the Town Manager be authorized to execute the same. (7 Yes) (0 No)

Meeting adjourned at 9:45 P.M.

The foregoing has been recorded by:

Patricia A. Merrill

Patricia A. Merrill
Town Clerk

CONSERVATION EASEMENT ON MCCARTNEY STREET
YARMOUTH, CUMBERLAND COUNTY, MAINE
TO THE YARMOUTH LAND TRUST, INC.

9687
This grant deed of conservation easement (sometimes hereinafter referred to as the "Conservation Easement") is made this 7th day of March, 1991, by the Town of Yarmouth, a municipal corporation, having an address of P. O. Box 907, Yarmouth, Maine 04096 ("Grantor"), in favor of the holder, Yarmouth Land Trust, Inc., a nonprofit corporation organized and existing under the laws of the State of Maine, having an address of P. O. Box 776 Yarmouth, Maine 04096 ("Grantee");

WITNESSETH:

WHEREAS Grantor is the sole owner in fee simple of certain real property, which is described in deeds recorded in the Cumberland County Registry of Deeds in Book 2976, Page 218; Book 2976, Page 220; Book 2992, Page 717; and Book 3080, Page 664 (collectively referred to as the "Property"), said Property being shown on a Plan entitled "Conservation Easement to be Conveyed to the Yarmouth Land Trust, Inc." dated March 7, 1991, and prepared by Pinkham & Greer, Consulting Engineers, recorded in the Cumberland County Registry of Deeds in Plan Book _____, Page _____ (the "Plan"), said Plan hereby being incorporated herein and made a part hereof by reference; and,

WHEREAS certain portions of said Property which are shown on said Plan as "Area of Conservation Easement to be conveyed to Yarmouth Land Trust" (said portions hereinafter called the "Protected Property") possess ecological, natural, scientific, and scenic values (collectively, "conservation values") in their present state as a natural wetland area; and

WHEREAS the Protected Property is a natural area that provides significant habitat for wildlife and plants and wetland functional values, and has substantial value as a natural, scenic, educational and ecological resource; and

WHEREAS preservation of the Protected Property will yield a significant public benefit to the people of the Town of Yarmouth and the people of the State of Maine; and

WHEREAS the preservation of the Protected Property is consistent with federal, state, and local governmental conservation policy; and

WHEREAS the Town of Yarmouth is planning to construct a middle school on a portion of the Property and after the review by Federal and State regulatory agencies has obtained from the United States Army Corps of Engineers Permit #ME-YARM-900464-R-90 and from the Maine Department of Environmental Protection Site Location of Development, Natural Resource Protection, Water Quality Certification Order #I-16850-22-A-N (collectively the "Permits"); and

WHEREAS the Permits require that the Town grant a conservation easement to a qualified non-profit corporation, such as Grantee, to preserve wetlands located on the Property against future development; and

WHEREAS the specific conservation values of the Protected Property are documented in an inventory of important features of the Property entitled "Mitigation Plan for the Yarmouth Middle School", dated November 1, 1990 and prepared by Normandeau Associates, Inc. ("Normandeau Plan"), attached hereto as Exhibit A, which consists of the Mitigation Plan and appendices A-E, one purpose of which is to provide an accurate representation of the entire property at the time of this grant and as it will be altered by the approved construction of the Yarmouth Middle School; and which the parties agree shall serve as an objective baseline for monitoring compliance with the terms of this Conservation Easement; and

WHEREAS Grantor intends that the conservation values of the Protected Property, as described in the Normandeau Plan, be preserved and maintained in perpetuity; and

WHEREAS the Grantee has among its purposes the purpose of preserving and conserving natural areas for scenic, scientific, conservation and educational purposes; and

WHEREAS Grantor further intends, as owner of the Property, that Grantee hold the easement for the purpose of preserving the Protected Property in its post-construction state as a wetland consistent with the rights and responsibilities contained herein, and in common with Grantor; and

WHEREAS Grantor further intends, as owner of the Property, to convey to Grantee the right to preserve and protect the conservation values of the Protected Property in common with Grantor; and

WHEREAS the Grantee is qualified to hold conservation easements pursuant to Title 33, Maine Revised Statutes Annotated, 1964, Section 476(2)B, as amended, and is a Qualified Organization under Section 170(h)(3) of the Internal Revenue Code of 1986, to wit: a publicly funded, non-profit 501(c)(3) organization operated primarily to accept lands, easements, and buildings for the purpose of preserving and protecting natural, scenic, educational, recreational and open space values of real property; and

WHEREAS this easement is created pursuant to The Uniform Conservation Easement Act in Title 33, Maine Revised Statutes Annotated, 1964, Sections 476 through 479-B, inclusive, as amended; and

WHEREAS Grantor and Grantee agree by granting and accepting, respectively, this grant, to comply with the terms and conditions hereof for the purpose of preserving and protecting in perpetuity the conservation values of the Protected Property for the public benefit of this generation and the generations to come.

NOW THEREFORE, KNOW ALL MEN BY THESE PRESENTS, in consideration of the facts above recited, and the covenants herein contained, the Grantor does hereby grant with WARRANTY COVENANTS to the Grantee, its successors and assigns forever and in perpetuity, as an absolute and unconditional gift, a CONSERVATION EASEMENT over the Protected Property, consisting of the following affirmative rights, terms, covenants and restrictions, that will run with the Protected Property in perpetuity and be binding on the Grantor, its successors and assigns forever:

1. Purpose. It is the purpose of this easement to assure that the Protected Property will be retained forever in its wetland state, and to prevent any use of the Protected Property that will impair or impede the conservation values of the Protected Property.

2. Rights of Grantee. (a) Inspection. The Grantee, its agents and employees, shall have the right, in a reasonable manner and at reasonable times, after giving at least 24 hours' notice to the Grantor, its successors and assigns, to enter the Property for the purpose of investigation to ensure compliance with the terms and conditions of this Conservation Easement. Grantee shall also have the right to inspect and review all Grantor records, files and other information relating to activity upon and maintenance of the Protected Property (hereinafter, "the records"), including without limitation all reports, plans and other submissions prepared by or for Grantor and submitted to the United States Army Corps of Engineers, the Maine Department of Environmental Protection and/or to any other regulatory agencies, pursuant to the requirements of the Permits, including the Normandeau Plan (collectively, "the Permit reports"), for the purpose of determining compliance with or violation of the terms and conditions of this Conservation Easement. Grantor shall promptly provide a copy of the records to Grantee upon written request, which request shall state the reason therefor, except that with respect to the Permit reports, Grantor shall promptly provide a copy of all post-construction Permit reports to Grantee following submission to said state, federal and/or other regulatory agencies, without request therefor. Grantor, its officials and employees shall in good faith cooperate with Grantee in the event of any such compliance or violation investigation by Grantee. Grantor shall provide Grantee with written notice confirming that restoration of the Protected Property in accordance with the Normandeau Plan and the Permits is complete. Grantee acknowledges that the Town's cooperation in providing copies of the records and the Permit reports does not

confer upon Grantee any right to enforce the terms of the Permits, except as may otherwise be provided herein.

(b) Enforcement. The Grantee shall also have the right to enforce by proceedings at law or in equity the covenants in this instrument, including but not limited to the right to require the restoration of the Protected Property to the condition described in the Normandeau Plan. In the event that the Grantee becomes aware of an event or circumstance of non-compliance with the terms and conditions of this Conservation Easement, the Grantee shall give notice to Grantor, its successors or assigns, at the mailing address set forth herein, of such event or circumstance via certified mail, return receipt requested, and request corrective action sufficient to abate such event or circumstance and restore the Protected Property to its previous condition. Failure by the Grantor, its successors or assigns, to cause discontinuance, abatement or such restoration as may be requested by Grantee, within thirty (30) days after receipt of notice, shall entitle Grantee to bring an action at law or in equity to enforce the terms of this agreement, including but not limited to requiring the restoration of the Protected Property to its prior condition, enjoining any non-compliance by *ex parte* temporary or permanent injunction, and/or to recover for any restoration expenses or other damages or costs incurred by Grantee arising from such non-compliance. Such damages, when recovered, may be applied by the Grantee, in its discretion, to corrective action on the Protected Property, if necessary. Without limiting Grantee's foregoing rights, if a court of competent jurisdiction -- or other decisionmaker, if mediation or arbitration is agreed upon by the parties -- determines that Grantor, its successors or assigns, has failed to comply with the terms and conditions of this instrument in whole or in part, or if no such determination is made but Grantee has taken such enforcement action as authorized hereunder in the good faith belief that a circumstance of Grantor's non-compliance with this instrument has occurred and not been discontinued as provided hereinabove, then Grantor, its successors or assigns, shall reimburse Grantee for any reasonable costs of enforcement, including costs of restoration, court costs, and/or attorney fees.

(c) Rights of Grantee Not Obligations. It is understood by the parties hereto that Grantor shall have the obligation to undertake any and all actions required by the Permits and this Conservation Easement, and that Grantee, by accepting this Conservation Easement, assumes no obligations imposed by the Permits and, further, assumes no responsibility for complying therewith and, further, shall not in any way be responsible for nor obligated to maintain the Protected Property, including without limitation its wetlands and associated conservation values. Accordingly, notwithstanding any other provision of this instrument, it is agreed by the parties hereto that the exercise of Grantee's rights set forth in this instrument shall be at Grantee's sole discretion, but shall not be an obligation upon Grantee. The Grantee does not waive or forfeit the right to take

action to insure compliance with the covenants and purposes of this grant by any prior failure to act. Further, it being understood that Grantee has no obligation to use the Protected Property, Grantee's non-use of the Protected Property shall not be construed as an abandonment or other termination of this Conservation Easement.

(d) Assignment. Grantee shall have the right to hold this easement in perpetuity and to assign the same, but only to an entity that satisfies the requirements of §170(H)(3) of the IRC of 1986 and Treasury Regulations §1.170 A-14(c)(1), as amended (or successor provisions thereof), and the requirements of 33 M.R.S.A. §476(2) (or successor provisions thereof).

3. Prohibited Uses/Covenants. Neither the Grantor nor its successors or assigns shall perform the following acts nor permit others to perform them, except as may be required in the course of any permitted activity herein or implementation of the Normandeau Plan:

(a) no soil, loam, peat, sand, gravel, concrete, rock or other mineral substance, refuse, trash, vehicle bodies or parts, rubbish, debris, junk waste, pollutants or other fill material will be placed, stored or dumped on the Protected Property and the surface waters contained thereon, nor shall the topography of the area be altered or manipulated in any way except as may be temporarily permitted pursuant to the Normandeau Plan during construction of the aforesaid Middle School;

(b) no trees, grasses, shrubs, vines, or other vegetation shall be cut, destroyed, or sprayed with herbicides, insecticides, fungicides, or fertilizers, except that, subject to the conditions and restrictions set forth below: (i) ~~de minimis~~ flower picking shall be allowed, (ii) clearing will be allowed for the maintenance of any utility, drainage structure, playing fields, path or trail existing as of the date of this Conservation Easement, described in the Normandeau Plan, or shown on the Plan, and (iii) forested land may be managed by selective, non-commercial cutting; planting; and removal of dead and diseased trees;

(c) no wildlife shall be taken, killed, harmed or removed from the Protected Property, except to the extent specifically approved in writing by the Grantee, prior to any such action, as necessary to maintain the ecological balance of the area;

(d) no ditches shall be dug, no draining of the Protected Property shall take place, and no pumping or any other removal of water shall occur on the Protected Property, nor shall the manipulation or alteration of natural water courses or hydrology occur except in accordance with the Normandeau Plan;

(e) no building, sign, fence, utility pole, or temporary or permanent structure will be constructed, placed

or permitted to remain on said parcel unless shown on the Plan or described in the Normandeau Plan;

(f) no trucks, cars, motorized dirt bikes, ATVs, bulldozers, backhoes, or other motorized vehicles or mechanical equipment shall be permitted on the Protected Property, except those necessary to make repairs to the paths or trails, playing fields, drainage structures and/or utility lines shown on the Plan or described in the Normandeau Plan.

In addition, the Grantor shall have all rights reserved on the Plan of the Protected Property. Maintenance by Grantor, its employees and agents, of utility lines, drainage structures, trails or paths and playing fields shall be permitted, so long as disruption to the Protected Property is kept to an absolute minimum. Any activity on or use of the Protected Property inconsistent with the purposes of this Conservation Easement, unless expressly authorized herein, is prohibited.

4. Permitted Uses. Passive recreational, educational and scientific uses not prohibited hereby, which are not inconsistent with the purposes of this Conservation Easement, the associated conservation values and the preservation of the wetlands situated on the Protected Property, are permitted.

5. Rights of Grantor. The Grantor shall have all rights set forth in Notes 1 through 7, inclusive, on the Plan or reserved in this Conservation Easement. The Grantor or its successors or assigns, shall not be deemed in violation hereof for any changes to the Protected Property due to causes beyond the Grantor's control, such as changes caused by fire, flood, storm, or the unauthorized wrongful acts of a third party; provided, however, that if the Protected Property is altered by such causes such that the purposes of the Conservation Easement are no longer served and Grantor fails to restore the Protected Property within a reasonable time thereafter, Grantee in its sole discretion may terminate and release this Conservation Easement by written notice to Grantor and recordation of said notice in the Cumberland County Registry of Deeds. Grantor reserves to itself, and to its successors and assigns, all rights accruing from its ownership of the Property that are not expressly prohibited herein and are not inconsistent with the purposes of this Conservation Easement. Grantor reserves the right to sell, lease, give, or otherwise convey or transfer the Protected Property or any portion of the Protected Property, provided such conveyance or transfer is subject to the terms of this Conservation Easement, including without limitation paragraph 6, below, and that the grantee in any such conveyance or transfer acknowledge in writing to Grantee hereunder its obligations hereunder prior thereto. The terms, conditions, restrictions and purposes imposed with this grant shall be binding not only upon the Grantor, but upon its agents, personal representatives, successors and assigns, and all other successors to them in

interest, and shall continue as a servitude running with the Protected Property in perpetuity.

6. Duties of Grantor. Grantor, its successors and assigns, agrees to pay any real estate taxes or other assessments levied by competent authorities on the Protected Property and shall have the affirmative duty and responsibility to maintain the Protected Property. Grantor shall cause the boundaries of the Protected Property to be marked in accordance with good surveying practices. Grantor retains all responsibilities and shall bear all costs and liabilities of any kind related to the ownership, operation, upkeep and/or maintenance of the Property, including the maintenance of adequate comprehensive general liability insurance coverage naming Grantee as an additional insured and requiring ten (10) days' written notice to Grantee in advance of cancellation or modification of coverage. Grantor agrees that the terms, conditions, restrictions and purposes of this grant will be inserted in any subsequent deed or other legal instrument by which Grantor divests itself of either the fee simple title to or its possessory interest, including, but not limited to, a leasehold interest, in the Protected Property. Grantor, its successors and assigns, further agrees to give written notice to the Grantee of the transfer of any interest in the Protected Property at least thirty (30) days prior to the date of such transfer. The failure of Grantor, its successors or assigns, to perform any act in this paragraph or paragraph 5 preceding shall not impair the validity of this Conservation Easement or limit its enforceability in any way.

7. Amendment. Grantor and Grantee recognize that circumstances could arise that might justify modification of certain of the terms, covenants or restrictions contained in this Conservation Easement. To this end, Grantor and Grantee have the right to amend this Conservation Easement by written amendment signed by both parties, provided the parties agree such amendment furthers or is not inconsistent with the purposes of this Conservation Easement, and provided further that any amendment that confers a benefit on a party to which Grantee may not make charitable gifts must be for consideration. Amendments will become effective upon recordation at the Cumberland County Registry of Deeds. Notwithstanding the foregoing, the parties have no right or power to agree to any amendments that would limit the term or result in termination of this Conservation Easement or that would cause it to fail to qualify as a valid easement under Title 33 M.R.S.A. §476 et seq., the Uniform Conservation Easement Act of Maine.

8. Waiver of Certain Defenses. Grantor, for itself, its successors and assigns, hereby waives any defense of laches, estoppel, or prescription.

9. Indemnity and Hold Harmless. Grantor, its successors and assigns, shall hold harmless and indemnify Grantee and its employees, agents, members, officers, and contractors

(collectively "Indemnified Parties") from and against all liabilities, penalties, costs, losses, damages, expenses, causes of action, claims, demands, or judgments arising from or connected to injury or death of any person, or physical damage to any property, resulting from any act, omission, condition, or other matter related to or occurring on or near the Property, regardless of cause, unless such harm, injury, damage, or death is caused solely by the negligence or willful misconduct of any of the Indemnified Parties. Grantee does not hereby waive any immunity it may have pursuant to Title 14 M.R.S.A. §159-A, as amended.

10. Extinguishment. Except as provided in paragraph 5 herein, this Conservation Easement can only be terminated or extinguished as provided in Title 33 M.R.S.A. §478, as amended.

11. Notices. Any notice, demand, request, consent, approval or any other communication that either party desires to or is required to give to the other regarding the Protected Property, shall be in writing and shall be sent via certified mail addressed as follows, except as modified from time to time by the parties hereto in writing in accordance with the requirements of this paragraph.

To Grantor: Town Manager,
Town of Yarmouth
P. O. Box 907
Yarmouth, Maine 04096

with a copy to:
Superintendent of Schools
5 Portland Street
Yarmouth, Maine 04096

To Grantee: President, Yarmouth Land Trust, Inc.
P. O. Box 776
Yarmouth, Maine 04096

12. Recordation. Grantee shall record this instrument in timely fashion in the Cumberland County Registry of Deeds and may re-record it, or notice hereof, at any time as may be required to preserve its rights in the Conservation Easement.

13. Controlling Law. The interpretation and performance of this Conservation Easement shall be governed by the laws of the State of Maine. This Conservation Easement shall be liberally construed in favor of Grantee as necessary in order to effectuate the purposes hereof.

14. Severability. If any provision of this Conservation Easement or the application thereof is found to be invalid, the remainder of the provisions of the Conservation Easement, or the application of such provision to persons or circumstances other

than those as to which it is found to be invalid, shall not be affected thereby.

15. Warranties and Representations. Grantor represents that Grantor owns the Protected Property in fee simple and has good right to grant and convey the aforesaid Conservation Easement.

16. Entire Agreement. This instrument sets forth the entire agreement of the parties with respect to the Conservation Easement, and supersedes all prior discussions, negotiations, understandings or agreements relating to the Conservation Easement, all of which are merged herein.

17. Acceptance by Holder. The Holder of this Conservation Easement, Grantee, hereby accepts the rights and duties set forth in this instrument by signing this instrument below.

TO HAVE AND TO HOLD the said Conservation Easement unto said Grantee, its successors and assigns forever.

IN WITNESS WHEREOF, Grantor has executed and sealed this instrument the day and year first above written.

Witness:

TOWN OF YARMOUTH

Patricia A. Merrill

Osmond C. Bonsey
Osmond C. Bonsey
Its Town Manager

STATE OF MAINE
CUMBERLAND, ss.

March 8, 1991

PERSONALLY APPEARED, the above-named Osmond C. Bonsey, Town Manager of the Town of Yarmouth as aforesaid, and acknowledged the foregoing instrument to be his free act and deed in his said capacity and the free act of said Town of Yarmouth.

Before me,

Patricia A. Merrill

Name:

Notary Public/Attorney at Law
My Commission Expires:

Patricia A. Merrill
Notary Public, Maine
MY COMMISSION EXPIRES
FEBRUARY 28, 1996

Acceptance

This Conservation Easement is hereby accepted by the Grantee by and through Richard D. Williams, its President, hereunto duly authorized this 7th day of March, 1991.

Witness:

Nancy W. Stacey

Yarmouth Land Trust, Inc.

By: Richard D. Williams
Richard D. Williams
Its President

Recorded
Cumberland County
Register of Deeds
03/08/91 11:56:52am
Robert P. Titcomb
Registrar

a:wmt-ymc.dd

DECLARATION OF RESTRICTIONS

(Forested Buffer, Limited Disturbance)

THIS DECLARATION OF RESTRICTIONS is made this 27th day of October, 2006, by Town of Yarmouth, 200 Main Street, Cumberland County, Maine 04096, (hereinafter referred to as the "Declarant"), pursuant to a permit received from the Maine Department of Environmental Protection under the Stormwater Management Law, to preserve a buffer area on a parcel of land near McCartney Street, site of Recreation Department Storage Building.

WHEREAS, the Declarant holds title to certain real property situated in Yarmouth, Maine described in a deed from John B. McCartney to Town of Yarmouth dated October 8, 1966, and recorded in Book 2976 Page 220 at the Cumberland County Registry of Deeds, herein referred to as the "property"; and

WHEREAS, Declarant desires to place certain restrictions, under the terms and conditions herein, over a portion of said real property (hereinafter referred to as the "Restricted Buffer") described as follows:

A stormwater buffer zone about 1,300 square feet in area as shown on Sheet C-102 of a set of plans, the first of which is entitled "Recreation Department Building" prepared by SYTDesign Consultants, and dated August 2006, with last revision date of October 23, 2006.

WHEREAS, pursuant to the Stormwater Management Law, 38 M.R.S.A. Section 420-D and Chapter 500 of rules promulgated by the Maine Board of Environmental Protection ("Stormwater Management Rules"), Declarant has agreed to impose certain restrictions on the Restricted Buffer Area as more particularly set forth herein and has agreed that these restrictions may be enforced by the Maine Department of Environmental Protection or any successor (hereinafter the "MDEP");

NOW, THEREFORE, the Declarant hereby declares that the Restricted Buffer Area is and shall forever be held, transferred, sold, conveyed, occupied and maintained subject to the conditions and restrictions set forth herein. The Restrictions shall run with the Restricted Buffer Area and shall be binding on all parties having any right, title or interest in and to the Restricted Buffer Area, or any portion thereof, and their heirs, personal representatives, successors, and assigns. Any present or future owner or occupant of the Restricted Buffer Area or any portion thereof, by the acceptance of a deed of conveyance of all or part of the Covenant Area or an instrument conveying any interest therein, whether or not the deed or instrument shall so express, shall be deemed to have accepted the Restricted Buffer Area subject to the Restrictions and shall agree to be bound by, to comply with and to be subject to each and every one of the Restrictions hereinafter set forth.

1. Restrictions on Restricted Buffer Area. Unless the owner of the Restricted Buffer Area, or any successors or assigns, obtains the prior written approval of the MDEP, the Restricted Buffer Area must remain undeveloped in perpetuity. To maintain the ability of the Restricted Buffer Area to filter and absorb stormwater, and to maintain compliance with the Stormwater Management Law and the permit issued thereunder to the Declarant, the use of the Restricted Buffer Area is hereinafter limited as follows.

a. No soil, loam, peat, sand, gravel, concrete, rock or other mineral substance; refuse, trash, vehicle bodies or parts, rubbish, debris, junk waste, pollutants or other fill material may

DECLARATION OF RESTRICTIONS

(Forested Buffer, Limited Disturbance)

be placed, stored or dumped on the Restricted Buffer Area, nor may the topography of the area be altered or manipulated in any way;

- b. Any removal of trees or other vegetation within the Restricted Buffer Area must be limited to the following:

(i) No purposefully cleared openings may be created and an evenly distributed stand of trees and other vegetation must be maintained.

No trees may be cut or sprayed with biocides except for the normal maintenance of dead, windblown or damaged trees and for pruning of tree branches needed for maintenance of overhead utility wires;

(ii) No undergrowth, ground cover vegetation, leaf litter, organic duff layer or mineral soil may be disturbed except that one winding path, that is no wider than six feet and that does not provide a downhill channel for runoff, is allowed through the area;

- c. No building or other temporary or permanent structure may be constructed, placed or permitted to remain on the Restricted Buffer Area, except for a sign, utility pole or fence;

- d. No trucks, cars, dirt bikes, ATVs, bulldozers, backhoes, or other motorized vehicles or mechanical equipment may be permitted on the Restricted Buffer Area, except for lawn mowers to maintain grass near under-drained grass filter swale;


Any activity on or use of the Restricted Buffer Area inconsistent with the purpose of these Restrictions is prohibited. Any future alterations or changes in use of the Restricted Buffer Area must receive prior approval in writing from the MDEP. The MDEP may approve such alterations and changes in use if such alterations and uses do not impede the stormwater control and treatment capability of the Restricted Buffer Area or if adequate and appropriate alternative means of stormwater control and treatment are provided.

2. Enforcement. The MDEP may enforce any of the Restrictions set forth in Section 1 above.
3. Binding Effect. The restrictions set forth herein shall be binding on any present or future owner of the Restricted Buffer Area. If the Restricted Buffer Area is at any time owned by more than one owner, each owner shall be bound by the foregoing restrictions to the extent that any of the Restricted Buffer Area is included within such owner's property.
4. Amendment. Any provision contained in this Declaration may be amended or revoked only by the recording of a written instrument or instruments specifying the amendment or the revocation signed by the owner or owners of the Restricted Buffer Area and by the MDEP.
5. Effective Provisions of Declaration. Each provision of this Declaration, and any agreement, promise, covenant and undertaking to comply with each provision of this Declaration, shall be deemed a land use restriction running with the land as a burden and upon the title to the Restricted Buffer Area.

DECLARATION OF RESTRICTIONS

(Forested Buffer, Limited Disturbance)

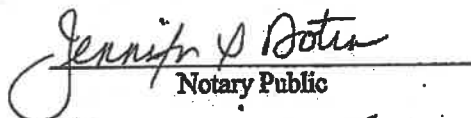
6. Severability. Invalidity or unenforceability of any provision of this Declaration in whole or in part shall not affect the validity or enforceability of any other provision or any valid and enforceable part of a provision of this Declaration.
7. Governing Law. This Declaration shall be governed by and interpreted in accordance with the laws of the State of Maine.


Nathaniel J. Tupper, Town Manager, Yarmouth, Maine

STATE OF MAINE Cumberland County,
(County)

Oct 27, 2008
(date)

Personally appeared before me the above named Nathaniel J. Tupper, who swore to the truth of the foregoing to the best of (his/her) knowledge, information and belief and acknowledged the foregoing instrument to be (his/her) free act and deed.


Notary Public
My Commission Expires
Oct. 11, 2015



Received
Recorded Register of Deeds
Dec 05:2008 08:41:00A
Cumberland County
Pamela E. Lovien

NOV 10 2008
CLERK OF COURTS



W. Daniel Jellis, P.E., Town Engineer
e-mail: djellis@yarmouth.me.us
Tel: 207-846-2401 x224
Fax: 207-846-2438

TOWN OF YARMOUTH

200 Main Street, Yarmouth, Maine 04096
www.yarmouth.me.us

November 25, 2008

Herb Stevens
Central Maine Power Service Center
280 Bath Road
Brunswick, ME 04011

Re: Aerial Rights Easement for Rollins Residence from Town property on McCartney St

Dear Herb:

Attached is original executed easement signed and dated 11/20/2008. Please have it recorded in the Cumberland County Registry of Deeds and ~~send us a copy of the recorded easement when you receive it back.~~

I have also included a copy of the Town's Declaration of Restriction (DOR) dated 10/27/08 which is referenced in the easement. A copy of it should be kept in your files with the Easement. We have sent the DOR to the Registry for recording also.

Thank you and Dick Adams for your assistance in this matter.

Very Truly Yours,

W. Daniel Jellis, P.E.
Town Engineer

**Standard Easement
Aerial Rights Only**

Form 1189, Rev. 2008
W/O# 1000248371

The Town of Yarmouth, a municipal corporation having a mailing address of 200 Main Street, Yarmouth, Maine 04096 ('Grantor'), for consideration given, grants to **CENTRAL MAINE POWER COMPANY**, a Maine Corporation with an office at 83 Edison Drive, Augusta, Maine 04336, and Northern New England Telephone Operations, LLC, a limited liability company organized under the laws of the State of Delaware, and having its principal place of business at 521 East Moorehead Street, Suite 250, Charlotte, NC 28202, and their respective successors and assigns (collectively 'Grantee'), with warranty covenants, the right and easement to erect, maintain, rebuild, respace, patrol, operate, and remove and do all other actions involving electric and communication distribution equipment and facilities, consisting of wires, cables, together with all necessary fixtures and appurtenances over the surface of a portion of the land of the Grantor in the Town of Yarmouth, Cumberland County, Maine. The said equipment and facilities are attached to Pole 1, Town Garage Line and extend aerially approximately 40 feet in a general northwesterly direction. This easement affects land conveyed to the Grantor by a deed dated October 11, 1986, recorded at the Cumberland County Registry of Deeds in Book 2976, Page 220. This easement is an easement in gross and is not for the sole purpose of serving the Grantor or Grantor's land. The rights granted herein include the right to cut down and trim trees and other vegetation and to use formulations registered with the Environmental Protection Agency or its successor to eliminate vegetation, and modify the growth of trees, which vegetation or growth, in the judgment of Grantees, may interfere with the operation and maintenance of its equipment or facilities; and the right to restrict the construction of buildings, structures and improvements within 15 feet of its equipment and facilities; and the right to enter upon the land of the Grantor for any and all of the foregoing purposes.

The rights granted herein are subject to a Declaration of Restrictions by the Town of Yarmouth, dated October 27, 2008 to be recorded in the Cumberland County Registry of Deeds.

WITNESS the hand and seal of Grantor's authorized representative on this 20th day of November, 2008.

TOWN OF YARMOUTH

By: 

Nathaniel J. Tupper
Town Manager

Received
Recorded Register of Deeds
Feb 06, 2009 12:03:39P
Cumberland County
Patricia E. Lovles

State of Maine
County of Cumberland

The above-named Nathaniel J. Tupper, Town Manager, Town of Yarmouth, personally appeared before me this 20th day of November, 2008, and acknowledged the foregoing instrument to be his free act and deed in his said capacity, and the free act and deed of the Town of Yarmouth.


Notary Public

Printed Name: Jennifer S. Doten

My Commission Expires: 10/11/2015

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**YARMOUTH ELEMENTARY SCHOOL
5TH GRADE PLAYGROUND
121 McCARTNEY STREET
SITE PLAN REVIEW AND SPECIAL EXCEPTION**

Easements

The attached deeds include several easements for utilities and a conservation easement.

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**YARMOUTH ELEMENTARY SCHOOL
5TH GRADE PLAYGROUND
121 McCARTNEY STREET
SITE PLAN REVIEW AND SPECIAL EXCEPTION**

Home Owner Association

Not Applicable.

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**YARMOUTH ELEMENTARY SCHOOL
5TH GRADE PLAYGROUND
121 McCARTNEY STREET
SITE PLAN REVIEW AND SPECIAL EXCEPTION**

Financial Capacity

Estimated Costs:

The estimated Elementary School 5th Grade Playground project cost is approximately \$150,000.

Financing:

The Superintendent of Schools (Yarmouth School Department) has submitted the attached letter of commitment by the Town of Yarmouth for the small additional project. See the attached documents.

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YARMOUTH SCHOOL DEPARTMENT

"Empowering students"

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

*Shanna H. Crofton
Director of Teaching and Learning*

*Jodi L. McGuire
Director of Instructional Support*

*Bruce A. Rudolph
Director of Business Services*

January 6, 2022

RE: Yarmouth School Department Site Plan Application dated 12-14-21 for proposed playground at Yarmouth Elementary School, 121 McCartney Street

Statement of Financial Capacity (Section 3.B.3)

Please consider this letter confirmation that Yarmouth School Department possesses the financial capacity to complete the proposed project. A copy of our latest audited financial statement is included with this letter.

Regards,

A handwritten signature in blue ink, appearing to read "Andrew R. Dolloff".

Andrew R. Dolloff, PhD
Superintendent of Schools



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TOWN OF YARMOUTH, MAINE

Annual Financial Report

For the year ended June 30, 2020

TOWN OF YARMOUTH, MAINE
Annual Financial Report
Year ended June 30, 2020

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TOWN OF YARMOUTH, MAINE
Annual Financial Report
Year ended June 30, 2020

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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, 2020, 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, 2020, 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, and the net pension and OPEB schedules, as listed in the table of contents, be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Town of Yarmouth, Maine's basic financial statements. The combining and individual fund financial statements are presented for purposes of additional analysis and are not a required part of the basic financial statements. The 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 the 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 March 11, 2021 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 the effectiveness of the Town of Yarmouth, Maine's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Town of Yarmouth, Maine's internal control over financial reporting and compliance.

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

March 11, 2021
South Portland, Maine

TOWN OF YARMOUTH, MAINE
Management's Discussion and Analysis
Fiscal Year Ended June 30, 2020

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, 2020. 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 \$57 million (net position). Of this amount, \$2.5 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 a deficit of \$3 million. The deficit is due to the Town's Public Safety Building Construction and School Building Renovations. A bond anticipation note (BAN) provided resources for these projects until the permanent financing was received in October 2020.
- As of June 30, 2020, the General fund held \$8.5 million in fund balance – \$3.3 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 resource's 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. The governmental activities are prepared using the current financial resources measurement focus and modified accrual basis of accounting. 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 and deferred outflows of resources, and 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 strengthening or weakening.
- 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).

TOWN OF YARMOUTH, MAINE
Management's Discussion and Analysis, Continued

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, student activity accounts and interest on debt.

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 statements 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 eleven 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, York Trust Fund, Road Bond Capital Project Fund and School Renovation & Expansion Capital Project Fund, all 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. In prior years, School Student Activity Accounts were reported in Fiduciary Funds. As part of Governmental Accounting Standards Board (GASB) Statement No. 84, they will now be treated as governmental activities and included in the Special Revenue Funds. They can be found on page 73-74 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 21-51 of this report.

TOWN OF YARMOUTH, MAINE
Management's Discussion and Analysis, Continued

Other Information – The combining statements referred to earlier in connection with nonmajor governmental funds are presented beginning on page 73 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 \$56.9 million at the close of the most recent fiscal year.

Statement of Net Position

		2020	Restated 2019	Increase (decrease)
Current and other assets	\$	48,268,344	20,979,797	27,288,547
Capital assets		80,142,811	62,526,992	17,615,819
Total assets		128,411,155	83,506,789	44,904,366
Deferred outflows of resources		1,474,421	1,317,015	157,406
Noncurrent liabilities		21,292,053	22,933,018	(1,640,965)
Other liabilities		51,029,463	9,400,480	41,628,983
Total liabilities		72,321,516	32,333,498	39,988,018
Deferred inflows of resources		667,996	723,260	(55,264)
Net investment in capital assets		50,360,930	47,327,912	3,033,018
Restricted		4,079,215	4,125,023	(45,808)
Unrestricted		2,455,919	513,637	1,942,282
Total net position	\$	56,896,064	51,966,572	4,929,492

The largest portion of the Town of Yarmouth's net position (89%) 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 (\$2.5 million) may be used to meet the government's ongoing obligations to citizens and creditors.

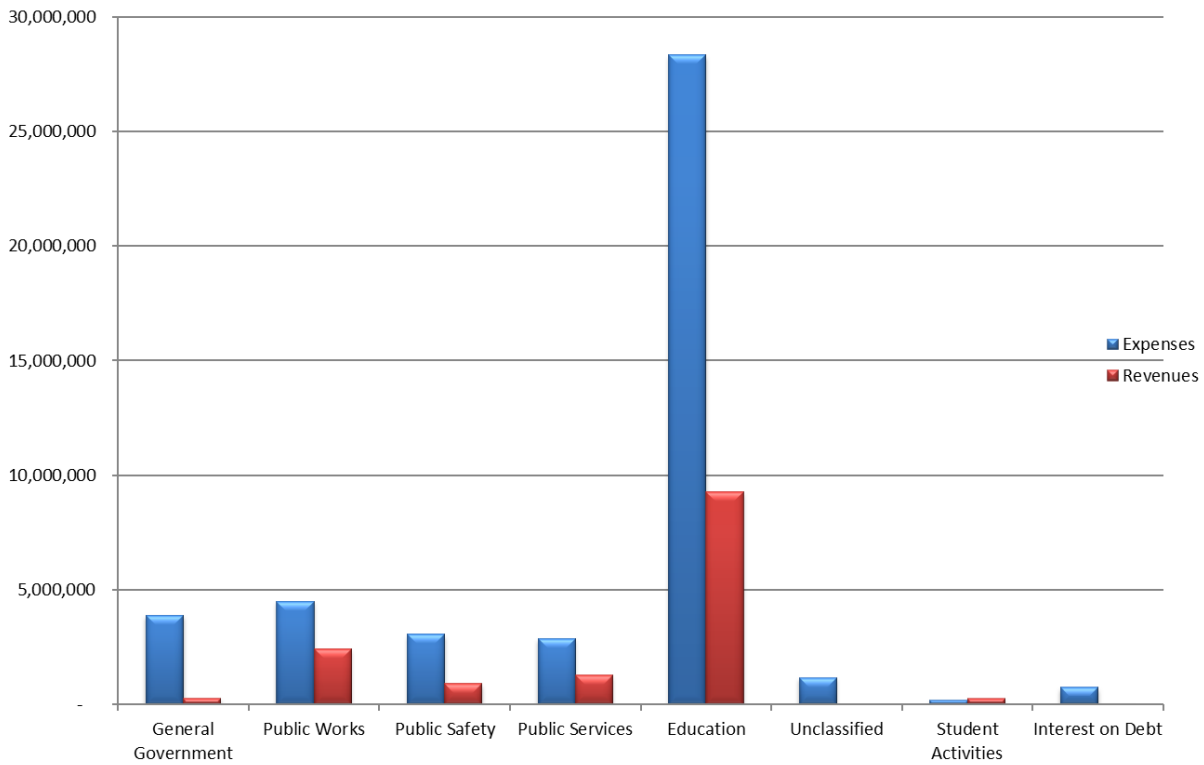
TOWN OF YARMOUTH, MAINE
Management's Discussion and Analysis, Continued

Change in Net Position			
	2020	Restated 2019	Increase (Decrease)
Revenues:			
Program Revenues:			
Charges for Services	\$ 3,262,185	\$ 3,791,269	(529,084)
Operating Grants & Contributions	10,293,822	7,857,506	2,436,316
Capital Grants & Contributions	846,184	27,865	818,319
General Revenues			
Property Taxes	31,850,714	29,792,956	2,057,758
Motor Vehicle Excise Tax	1,969,666	2,087,425	(117,759)
Interest and Costs on Taxes	49,760	43,310	6,450
State Revenue Sharing	712,770	482,480	230,290
Homestead Exemption	431,597	413,792	17,805
Other State Aid	230,639	184,295	46,344
Unrestricted Investment Earnings	57,537	79,742	(22,205)
Miscellaneous Revenues	10,902	13,548	(2,646)
TOTAL REVENUES	49,715,776	44,774,188	4,941,588
Program Expenses:			
General Government	3,897,967	3,240,211	657,756
Public Works	4,495,711	4,080,625	415,086
Public Safety	3,058,078	2,937,093	120,985
Health & Welfare	204,443	135,294	69,149
Public Services	2,667,083	2,353,431	313,652
Education (excluding debt service)	28,334,463	27,355,835	978,628
Unclassified	1,173,006	1,152,601	20,405
Student Activities	201,898	139,004	62,894
Interest on Debt	753,635	646,179	107,456
TOTAL EXPENSES	44,786,284	42,040,273	2,746,011
Increase in net position	4,929,492	2,733,915	2,195,577
Net position – beginning of year	51,966,572	49,232,657	2,733,915
Net position – end of year	<u>\$ 56,896,064</u>	<u>\$ 51,966,572</u>	<u>4,929,492</u>

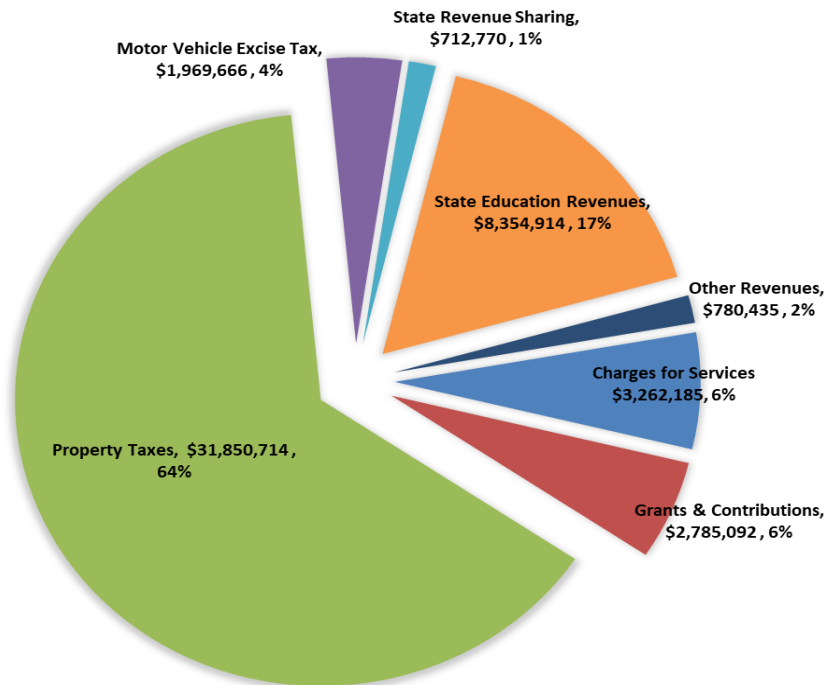
Governmental activities resulted in an increase in the Town of Yarmouth's net position of \$4.9 million with the majority of revenues (64%) coming from property taxes. Principal payments on bonds and lease payments totaled approximately \$2.4 million. These amounts are not considered expenses for purposes of full accrual financial statements. Governmental activities also included approximately \$2.9 million in depreciation expense.

TOWN OF YARMOUTH, MAINE
Management's Discussion and Analysis, Continued

Program Expenses & Revenues - Governmental Activities



REVENUE SOURCE - GOVERNMENTAL ACTIVITIES



TOWN OF YARMOUTH, MAINE
Management's Discussion and Analysis, Continued

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 a combined ending fund deficit of \$3 million. This was due to the Town & School's construction projects. A bond anticipation note (BAN) provided resources for these projects until the permanent financing was received in October 2020 in FY21. 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 \$2.1 million, while total fund balance reached \$8.5 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 4.9% of total General Fund expenditures, while total fund balance represents approximately 19% of that same amount.

The Town has three other major funds - the York Trust Fund, the Road Bond Capital Project Fund, and the School Renovation/Expansion Project Fund. The York Trust Fund has a fund balance of \$2 million and accounts for funds left to the Town of Yarmouth for various charitable purposes. The Road Bond Capital Project Fund has a fund balance of \$596 thousand and accounts for bond funds for various road projects. The School Renovation/Expansion Project Fund, which accounts for the construction/renovation of the Yarmouth School Buildings, has a deficit fund balance of \$15.4 million, which will be funded by a bond in FY21.

General Fund Budgetary Highlights

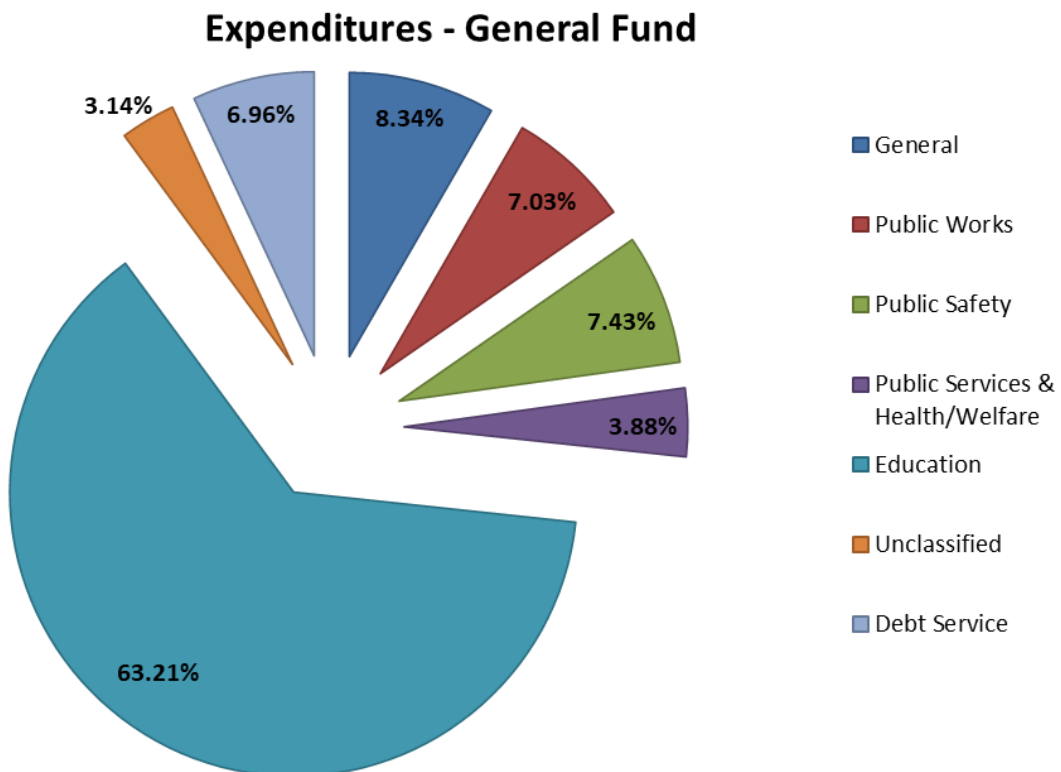
During the current fiscal year, revenues for the Town of Yarmouth exceeded expenditures by \$3.7 million, of which \$2.13 million was allocated for other uses such as capital expenditures. Actual revenues to budget had a surplus of \$157,693.

Variances on the expenditure side totaled \$1,949,823 under budget. School expenditures were \$786,870 less than budgeted along with a net savings in most all Town departments.

TOWN OF YARMOUTH, MAINE
Management's Discussion and Analysis, Continued

General Fund Budget and Actual

	Final Budget	Actual	Variance
Revenues:			
Taxes	\$ 32,974,732	\$ 32,949,658	(25,074)
Intergovernmental	6,077,136	6,311,877	234,741
Other	1,815,900	1,763,926	(51,974)
Total revenues	\$ 40,867,768	\$ 41,025,461	157,693
Expenditures:			
General	\$ 3,185,452	3,114,697	70,755
Public Works	2,822,546	2,625,427	197,119
Public Safety	2,856,247	2,775,118	81,129
Health and Welfare	31,150	83,171	(52,021)
Public Services	1,432,240	1,367,260	64,980
Education	24,388,559	23,601,689	786,870
Unclassified	1,460,702	1,173,006	287,696
Debt Service	3,113,265	2,599,970	513,295
Total expenditures	\$ 39,290,161	\$ 37,340,338	1,949,823
Excess Revenues	\$ 1,577,607	\$ 3,685,123	2,107,516



TOWN OF YARMOUTH, MAINE
Management's Discussion and Analysis, Continued

Capital Assets and Debt Administration

Capital Assets

The Town of Yarmouth's investment in capital assets (net of accumulated depreciation) as of June 30, 2020, was \$80.1 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 2020, the Town spent more than \$3.6 million on various capital assets - \$2.4 mil was spent on infrastructure & road improvements, \$250,000 in land and \$876,087 was spent to purchase equipment and vehicles for the Town's public works, police, and school departments. Construction in progress accounted for road improvements, wastewater infrastructure improvements, Harbormaster building and the start of the School renovation and Town Public Safety Building projects.

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

	2020	2019
Books and collections	\$ 870,302	\$ 870,302
Land	9,178,226	8,928,226
Construction in progress	22,391,824	5,383,142
Land Improvements	824,153	1,094,239
Buildings and building improvements	25,772,443	26,986,065
Furniture and equipment	903,801	867,363
Vehicles	2,381,997	2,142,388
Infrastructure	17,820,065	16,255,267
	\$ 80,142,811	\$ 62,526,992

Long-term Debt

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

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

	2020	2019
General obligation bonds	\$ 10,728,610	\$ 12,627,762
Financed Purchases	2,093,272	2,221,843
Accrued Compensated Balances	979,900	946,033
Landfill post-closure costs	874,094	838,876
	\$ 14,675,876	\$ 16,634,514

TOWN OF YARMOUTH, MAINE
Management's Discussion and Analysis, Continued

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 in 2019. No data is available for 2020 unemployment rates at this time and how Covid-19 affected Yarmouth. The Town's revenues did not show a decline and expenses were monitored and remained within budget. There were no staff lay-offs however a number of part-time and seasonal positions were not called to return in the 2020 due to Covid restrictions. 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 decreased by \$6 million in FY20. There is a \$5 million decrease in real estate value for FY21.

The 2020-2021 general fund budget increases expenditures by 6.48% with a projected increase in revenues of approximately 11.3%. The tax rate for 2020-2021 is \$19.60 per thousand - a 3.90% increase or \$0.74 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, 2020

	Governmental Activities
ASSETS	
Cash and cash equivalents	\$ 44,152,523
Cash held in escrow	145,830
Investments	2,336,293
Receivables:	
Accounts, net of allowance of \$54,620	931,519
Taxes - current year	415,746
Taxes - prior years	74,609
Tax liens	77,602
Sewer	69,238
Prepaid expenses	9,826
Inventories	55,158
Capital assets not being depreciated	32,440,352
Capital assets, net of accumulated depreciation	47,702,459
Total assets	128,411,155
DEFERRED OUTFLOWS OF RESOURCES	
Deferred outflows of resources related to pensions	1,234,443
Deferred outflows of resources related to OPEB	239,978
Total deferred outflows of resources	1,474,421
LIABILITIES	
Accounts payable and other current liabilities	4,279,100
Accrued payroll	2,584,049
Accrued interest	166,314
Bond anticipation notes	44,000,000
Noncurrent liabilities:	
Due within one year	1,930,116
Due in more than one year	19,361,937
Total liabilities	72,321,516
DEFERRED INFLOWS OF RESOURCES	
Deferred inflows of resources related to pensions	417,909
Deferred inflows of resources related to OPEB	250,087
Total deferred inflows of resources	667,996
NET POSITION	
Net investment in capital assets	50,360,930
Restricted for:	
Permanent funds, nonexpendable	2,856,628
Permanent funds, expendable	186,863
Grants and other purposes	88,635
Tax increment financing districts	947,089
Unrestricted	2,455,919
Total net position	\$ 56,896,064

See accompanying notes to basic financial statements.

TOWN OF YARMOUTH, MAINE
Statement of Activities
For the year ended June 30, 2020

For the year ended June 30, 2020					
		Program Revenues			Net (expense) revenue and changes in net position
			Operating grants and contributions	Capital grants and contributions	Primary Government
Functions/programs	Expenses	Charges for services			Governmental activities
Primary government:					
Governmental activities:					
General government	\$ 3,897,967	97,156	180,848	-	(3,619,963)
Public works	4,495,711	1,115,755	624,536	690,863	(2,064,557)
Public safety	3,058,078	692,058	186,313	20,724	(2,158,983)
Health and welfare	204,443	-	77,278	-	(127,165)
Public services	2,667,083	572,544	617,545	-	(1,476,994)
Education	28,334,463	784,672	8,354,914	134,597	(19,060,280)
Unclassified	1,173,006	-	-	-	(1,173,006)
Student activities	201,898	-	252,388	-	50,490
Interest on debt	753,635	-	-	-	(753,635)
Total governmental activities	44,786,284	3,262,185	10,293,822	846,184	(30,384,093)
Total primary government	\$ 44,786,284	3,262,185	10,293,822	846,184	(30,384,093)

General revenues:

Property taxes, levied for general purposes	31,850,714
Motor vehicle excise taxes	1,969,666
Interest and costs on taxes	49,760
Grants and contributions not restricted to specific programs:	
State Revenue Sharing	712,770
Homestead exemption	431,597
Other State aid	230,639
Unrestricted investment earnings	57,537
Miscellaneous revenues	10,902
Total general revenues	35,313,585

Change in net position	4,929,492
Net position - beginning, restated	51,966,572
Net position - ending	\$ 56,896,064

See accompanying notes to basic financial statements.

TOWN OF YARMOUTH, MAINE
Balance Sheet
Governmental Funds
June 30, 2020

	General	York Trust Fund	Road Bond Capital Project	School Renovations and Expansion	Other Governmental Funds	Total Governmental Funds
ASSETS						
Cash and cash equivalents	\$ 43,324,111	215,218	-	-	613,194	44,152,523
Investments	-	1,755,961	-	-	580,332	2,336,293
Receivables:						
Accounts, net of allowance of \$54,620	156,858	-	-	-	21,452	178,310
Due from other governments	455,664	-	-	-	297,545	753,209
Taxes - current year	415,746	-	-	-	-	415,746
Taxes - prior years	74,609	-	-	-	-	74,609
Tax liens	77,602	-	-	-	-	77,602
Sewer	69,238	-	-	-	-	69,238
Prepaid expenditures	9,826	-	-	-	-	9,826
Inventory	20,971	-	-	-	34,187	55,158
Interfund loans receivable	-	97,482	1,680,966	23,586,659	7,117,507	32,482,614
Total assets	44,604,625	2,068,661	1,680,966	23,586,659	8,664,217	80,605,128
LIABILITIES						
Accounts payable and payroll withholding	789,983	-	83,759	2,513,498	874,107	4,261,347
Accrued wages - Town	217,736	-	1,062	-	36,275	255,073
Accrued wages - School	2,328,976	-	-	-	-	2,328,976
Taxes paid in advance	17,753	-	-	-	-	17,753
Interfund loans payable	32,427,351	-	-	-	55,263	32,482,614
Bond anticipation notes	-	-	1,000,000	36,500,000	6,500,000	44,000,000
Total liabilities	35,781,799	-	1,084,821	39,013,498	7,465,645	83,345,763
DEFERRED INFLOWS OF RESOURCES						
Unavailable revenue - property taxes	304,887	-	-	-	-	304,887
Total deferred inflows of resources	304,887	-	-	-	-	304,887
FUND BALANCES						
Nonspendable:						
Prepaid and inventory	30,797	-	-	-	34,187	64,984
Principal	-	1,971,179	-	-	885,449	2,856,628
Restricted:						
Grants and other purposes	104,631	-	-	-	54,448	159,079
TIF funds	-	-	-	-	947,089	947,089
Permanent funds	-	97,482	-	-	89,381	186,863
Committed:						
Reserves - Town	3,978,662	-	-	-	-	3,978,662
Reserves - School	1,417,467	-	-	-	-	1,417,467
Recreation and other programs	-	-	-	-	875,174	875,174
Capital projects	-	-	596,145	-	-	596,145
Assigned for Town purposes	854,057	-	-	-	-	854,057
Unassigned:						
Education (teacher summer salaries and benefits)	(1,699,323)	-	-	-	-	(1,699,323)
Education - tax stability reserve	500,482	-	-	-	-	500,482
Town	3,331,166	-	-	-	-	3,331,166
Grants and other purposes	-	-	-	(15,426,839)	(1,687,156)	(17,113,995)
Total fund balances (deficit)	8,517,939	2,068,661	596,145	(15,426,839)	1,198,572	(3,045,522)
Total liabilities, deferred inflows of resources, and fund balances	\$ 44,604,625	2,068,661	1,680,966	23,586,659	8,664,217	

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.	80,142,811
Other long-term assets are not available to pay for current period expenditures and, therefore, are deferred in the funds.	304,887
Cash held in escrow pertaining to capital leases	145,830
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	(10,728,610)
Premiums on bonds	(411,036)
Financed purchases	(2,093,272)
Accrued interest	(166,314)
Landfill liability	(874,094)
Accrued compensated absences	(979,900)
Net pension liability with related deferred outflows and inflows of resources	(837,733)
Other postemployment benefits liabilities with related deferred outflows and inflows of resources	(4,560,983)

Net position of governmental activities **\$ 56,896,064**

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, 2020

	General	York Trust Fund	Road Bond Capital Project	School Renovations and Expansion	Other Governmental Funds	Total Governmental Funds
Revenues:						
Taxes	\$ 32,949,658	-	-	-	951,385	33,901,043
Licenses and permits	306,478	-	-	-	-	306,478
Intergovernmental	8,907,492	-	-	-	1,030,556	9,938,048
Charges for services	1,974,555	-	-	-	979,585	2,954,140
Student activity fees and fundraisers	-	-	-	-	252,388	252,388
Interest income	57,537	(37,069)	7,813	21,128	3,565	52,974
Contributions	600,000	-	-	-	323,120	923,120
Unclassified	538,418	-	-	-	33,886	572,304
Total revenues	45,334,138	(37,069)	7,813	21,128	3,574,485	48,900,495
Expenditures:						
Current:						
General government	3,310,993	-	-	-	106,015	3,417,008
Public works	3,241,165	-	12,060	-	23,267	3,276,492
Public safety	2,854,279	-	-	-	149,728	3,004,007
Health and welfare	204,443	-	-	-	-	204,443
Public services	1,513,317	500	-	-	1,007,376	2,521,193
Education (excluding debt service)	26,524,123	60,500	-	-	1,401,990	27,986,613
Student activities	-	-	-	-	201,898	201,898
Unclassified	1,173,006	-	-	-	-	1,173,006
Capital outlay	2,340,780	-	1,292,153	13,652,704	2,224,582	19,510,219
Debt service	2,599,970	-	384	42,024	-	2,642,378
Total expenditures	43,762,076	61,000	1,304,597	13,694,728	5,114,856	63,937,257
Excess (deficiency) of revenues over (under) expenditures	1,572,062	(98,069)	(1,296,784)	(13,673,600)	(1,540,371)	(15,036,762)
Other financing sources (uses):						
Proceeds from financed purchases	809,731	-	-	-	-	809,731
Premium on bond anticipation notes	-	-	2,763	134,597	20,724	158,084
Transfers from other funds	1,000	-	-	-	150,000	151,000
Transfers to other funds	(150,000)	(1,000)	-	-	-	(151,000)
Total other financing sources (uses)	660,731	(1,000)	2,763	134,597	170,724	967,815
Net change in fund balances	2,232,793	(99,069)	(1,294,021)	(13,539,003)	(1,369,647)	(14,068,947)
Fund balances (deficit), beginning of year, restated	6,285,146	2,167,730	1,890,166	(1,887,836)	2,568,219	11,023,425
Fund balances (deficit), end of year	\$ 8,517,939	2,068,661	596,145	(15,426,839)	1,198,572	(3,045,522)

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, 2020

Net change in fund balances - total governmental funds (from Statement 4)	\$	(14,068,947)
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Amounts reported for governmental activities in the Statement of
Activities (Statement 2) are different because:

Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. More specifically, this is the amount of depreciation expense, the book value of disposed assets, and capital outlay in the current period.

Capital outlays	20,560,074	
Less: depreciation expense	(2,944,255)	17,615,819

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.

(30,903)

Some expenses reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds. This is the (increase) decrease in:

Other postemployment benefits liabilities	(183,617)	
Deferred inflows and outflows of resources related to the OPEB liabilities	169,638	
Accrued compensated absences	(33,867)	
Net pension liability	(163,555)	
Deferred inflows and outflows of resources related to the net pension liability	43,032	
Landfill closure liability	(35,218)	
Accrued interest payable	(39,908)	(243,495)

Bond and financed purchase 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 financed purchase principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net position. More specifically, this represents the net amount of principal (increases) decreases in debt service made during the year.

Proceeds from financed purchases	(809,731)	
Repayments of financed purchases	538,098	
Bond principal repayments and premium amortization	1,928,651	1,657,018

Change in net position of governmental activities (see Statement 2)	\$	4,929,492
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See accompanying notes to basic financial statements.

TOWN OF YARMOUTH, MAINE
Statement of Revenues, Expenditures and Changes in Fund Balance
Budget and Actual
General Fund
For the year ended June 30, 2020

	Budgeted amounts		Actual	Variance with final budget positive (negative)
	Original	Final		
Revenues:				
Taxes	\$ 32,974,732	32,974,732	32,949,658	(25,074)
Licenses and permits	318,600	318,600	306,478	(12,122)
Intergovernmental	6,077,136	6,077,136	6,311,877	234,741
Charges for services	1,454,300	1,454,300	1,404,410	(49,890)
Investment earnings	23,000	23,000	38,131	15,131
Unclassified	20,000	20,000	14,907	(5,093)
Total revenues	40,867,768	40,867,768	41,025,461	157,693
Expenditures:				
Current:				
General government	3,185,452	3,185,452	3,114,697	70,755
Public works	2,822,546	2,822,546	2,625,427	197,119
Public safety	2,856,247	2,856,247	2,775,118	81,129
Health and welfare	31,150	31,150	83,171	(52,021)
Public services	1,432,240	1,432,240	1,367,260	64,980
Education (excluding debt service)	24,388,559	24,388,559	23,601,689	786,870
Unclassified	1,460,702	1,460,702	1,173,006	287,696
Debt service	3,113,265	3,113,265	2,599,970	513,295
Total expenditures	39,290,161	39,290,161	37,340,338	1,949,823
Excess of revenues over expenditures	1,577,607	1,577,607	3,685,123	2,107,516
Other financing sources (uses):				
Use of prior year surplus	550,000	550,000	550,000	-
Appropriations for reserves	(1,977,607)	(1,977,607)	(1,977,607)	-
Transfers to general fund reserves	-	-	(366,053)	(366,053)
Transfers from other funds	-	-	1,000	1,000
Transfers to other funds	(150,000)	(150,000)	(150,000)	-
Total other financing uses	(1,577,607)	(1,577,607)	(1,942,660)	(365,053)
Net change in fund balance - budgetary basis	-	-	1,742,463	1,742,463
Reconciliation to GAAP:				
Appropriations for reserves			1,977,607	
Transfers to reserves from the General Fund			366,053	
Use of fund balance			(550,000)	
Reserves revenues			1,713,062	
Reserves expenditures			(2,891,583)	
Change in teacher summer salaries			(124,809)	
Net change in fund balance - GAAP basis			2,232,793	
Fund balance, beginning of year			6,285,146	
Fund balance, end of year	\$		8,517,939	

See accompanying notes to basic financial statements.

TOWN OF YARMOUTH, MAINE
Notes to Basic Financial Statements

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

Reporting Entity

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

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

Government-wide and Fund Financial Statements

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the nonfiduciary activities of the Town. For the most part, the effect of interfund activity has been removed from these statements. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely, to a significant extent on fees and charges for support. The 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. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied.

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

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, CONTINUED

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

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

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

The Town reports the following major governmental funds:

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

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

The *Road Bond Capital Project Fund* accounts for the bond and premium proceeds issued for road reconstruction and the related expenditures.

The *School Renovations and Expansion Fund* accounts for the renovation and expansion of schools within the Town of Yarmouth.

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

Inventory - Inventory consists of food, supplies, 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.

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

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, CONTINUED

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 and OPEB liabilities, which include the Town's contributions subsequent to the measurement date, which is recognized as a reduction of the net pension and OPEB liabilities 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. 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.

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

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, CONTINUED

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, deferred outflows of resources, liabilities, deferred inflows of resources 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.

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

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.

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 Town 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, use of fund balance, 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 \$2,595,615. These amounts have been included as intergovernmental revenue and education expenditure/expense in the General Fund on Statement 4 (GAAP basis) and in the entity-wide Statement of Activities (Statement 2). There is no effect on fund balance or net position at the end of the year.

B. Revised Budget

The budgeted financial statements represented in this report reflect the final budget authorization, including all amendments.

The revised budget presented for the General Fund in the Statement of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual (Statement 6) includes various adjustments as follows:

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

STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY, CONTINUED

	<u>Revenues</u>	<u>Expenditures</u>	<u>Other financing sources (uses)</u>
2019-2020 budget as originally adopted	\$ 41,130,072	41,130,072	-
Overlay not included in budget	287,696	287,696	-
Appropriations for reserves - Town	-	(1,732,607)	(1,732,607)
Appropriations for reserves - School	-	(245,000)	(245,000)
Transfers to special revenue funds - School	-	(150,000)	(150,000)
<u>Utilization of prior year balance - Town</u>	<u>(550,000)</u>	<u>-</u>	<u>550,000</u>
 <u>Total adjusted budget</u>	 <u>\$ 40,867,768</u>	 <u>39,290,161</u>	 <u>(1,577,607)</u>

C. Excess of Expenditures over Appropriations

For the year ended June 30, 2020, expenditures exceeded appropriations in the following department:

Health and welfare \$ 52,021

These overexpenditures lapsed to fund balance.

D. Deficit Fund Balances

At June 30, 2020, the following funds had deficit fund balances:

School renovations	\$ 15,426,839	Local entitlement - preschool	122
Yarmouth Education Foundation	194	Title IV - drug free	214
Local entitlement	3,480	Public safety building	1,683,146

These deficits will be covered by anticipated future revenues, bond issuances, or transfers from the General Fund.

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, 2020, the Town reported deposits of \$44,152,523 with a bank balance of \$44,532,399. 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.

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

DEPOSITS AND INVESTMENTS, CONTINUED

B. Investments

At June 30, 2020, the Town had the following investments and maturities:

	<u>Fair Value</u>	<u>Less than 1 year</u>	<u>1-5 years</u>	<u>More than 5 years</u>
Equities/stock	\$ 822,880		N/A	
Mutual funds	162,417		N/A	
Exchange traded funds	1,350,996		N/A	
Total investments	\$ 2,336,293			

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, 2020 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.

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.

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

PROPERTY TAX

Property taxes for the current year were committed on August 14, 2019 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 8.0% on all taxes unpaid as of November 13, 2019 and May 6, 2020. 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 \$287,696 for the year ended June 30, 2020.

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, 2020 and 2019 levies:

	<u>2020</u>	<u>2019</u>
Assessed valuation:		
Real estate	\$ 1,635,902,800	1,613,861,300
Personal property	54,018,600	61,063,000
Total assessed valuation	1,689,921,400	1,674,924,300
Assessed valuation	1,689,921,400	1,674,924,300
<u>Tax rate (per \$1,000)</u>	<u>18.86</u>	<u>17.80</u>
Commitment	31,871,918	29,813,653
<u>Supplemental taxes assessed</u>	<u>6,076</u>	<u>14,515</u>
Total tax levy	31,877,994	29,828,168
Less:		
Collections, abatements and other adjustments	(31,462,248)	(29,341,386)
Current year receivables at June 30	\$ 415,746	486,782
Collection rate	98.70%	98.37%

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

CAPITAL ASSETS

Capital asset activity for the year ended June 30, 2020 was as follows:

	Balance June 30, <u>2019</u>	<u>Increases</u>	<u>Decreases</u>	Balance June 30, <u>2020</u>
Governmental activities:				
Capital assets, not being depreciated:				
Books and collections	\$ 870,302	-	-	870,302
Land	8,928,226	250,000	-	9,178,226
<u>Construction in progress</u>	<u>5,383,142</u>	<u>19,433,802</u>	<u>2,425,120</u>	<u>22,391,824</u>
Total capital assets, not being depreciated	15,181,670	19,683,802	2,425,120	32,440,352
Capital assets, being depreciated:				
Land improvements	4,774,282	-	-	4,774,282
Buildings and building improvements	47,364,012	-	-	47,364,012
Furniture and equipment	3,638,288	188,500	22,244	3,804,544
Vehicles	6,351,035	687,587	45,463	6,993,159
<u>Infrastructure</u>	<u>29,299,119</u>	<u>2,425,305</u>	<u>-</u>	<u>31,724,424</u>
Total capital assets being depreciated	91,426,736	3,301,392	67,707	94,660,421
Less accumulated depreciation for:				
Land improvements	3,680,043	270,086	-	3,950,129
Buildings and building improvements	20,377,947	1,213,622	-	21,591,569
Furniture and equipment	2,770,925	152,062	22,244	2,900,743
Vehicles	4,208,647	447,978	45,463	4,611,162
<u>Infrastructure</u>	<u>13,043,852</u>	<u>860,507</u>	<u>-</u>	<u>13,904,359</u>
Total accumulated depreciation	44,081,414	2,944,255	67,707	46,957,962
<u>Total capital assets being depreciated, net</u>	<u>47,345,322</u>	<u>357,137</u>	<u>-</u>	<u>47,702,459</u>
<u>Governmental activities capital assets, net</u>	<u>\$ 62,526,992</u>	<u>20,040,939</u>	<u>2,425,120</u>	<u>80,142,811</u>

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

Governmental activities:	
General government	\$ 347,805
Public safety	191,044
Public works, including depreciation of general infrastructure assets	1,255,274
Public services	145,890
<u>Education</u>	<u>1,004,242</u>
<u>Total depreciation expense – governmental activities</u>	<u>\$ 2,944,255</u>

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

INTERFUND BALANCES/TRANSFERS

Individual interfund receivables and payables and transfers at June 30, 2020 were as follows:

	<u>Interfund receivables</u>	<u>Interfund payables</u>	<u>Interfund transfers</u>
General Fund	\$ -	32,427,351	(149,000)
York Trust Fund	97,482	-	(1,000)
Road Bond Capital Project	1,680,966	-	-
School Renovations and Expansion	23,586,659	-	-
Other Governmental Funds:			
School Nutrition Program	1,659	-	65,000
Other Federal, State and Local Grants	-	55,263	-
Recreation Programs	486,865	-	85,000
Community Garden	9,529	-	-
Trust Funds	31,280	-	-
Capital Projects Funds	6,588,174	-	-
Total Other Governmental Funds	7,117,507	55,263	150,000
Totals	\$ 32,482,614	32,482,614	-

These transfers were budgeted transfers to fund certain activities.

CHANGES IN LONG-TERM LIABILITIES

Long-term liability activity for the year ended June 30, 2020 was as follows:

	<u>Beginning balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending balance</u>	<u>Due within one year</u>
Governmental activities:					
General obligation bonds	\$ 12,627,762	-	1,899,152	10,728,610	1,607,152
Premium on bonds	440,535	-	29,499	411,036	29,498
Total bonds payable	13,068,297	-	1,928,651	11,139,646	1,636,650
Financed purchases*	2,221,843	409,527	538,098	2,093,272	293,466
Accrued compensated absences	946,033	33,867	-	979,900	-
Other postemployment benefits	4,367,257	183,617	-	4,550,874	-
Net pension liability	1,490,712	163,555	-	1,654,267	-
Landfill closure liability	838,876	35,218	-	874,094	-
Governmental activity long-term liabilities	\$ 22,933,018	825,784	2,466,749	21,292,053	1,930,116

* The financed purchase initiated for the year ended June 30, 2019 is on a draw down basis as costs are incurred. \$400,204 of lease proceeds were recognized in the fund financial statements for the year ended June 30, 2020. The Town has \$145,830 of costs held in escrow for the remainder of the lease proceeds.

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

BONDS PAYABLE

Bonds payable at June 30, 2020 is comprised of the following:

	<u>Date of issue</u>	<u>Original amount issued</u>	<u>Date of maturity</u>	<u>Interest rate</u>	<u>Balance June 30, 2020</u>
General obligation bonds:					
2009 CWSRLF	1/04/09	\$ 1,532,282	4/1/2023	1.415%	448,610
2011 Refunding bonds	6/1/11	13,155,000	11/15/2021	3.0-5.0%	2,260,000
2013 Series A GOB	10/1/13	5,493,000	11/15/2033	2.0-4.0%	4,650,000
2018 Series A GOB	5/1/18	3,000,000	11/15/2033	3.0-5.0%	3,000,000
2018 Series B GOB	5/1/18	387,000	11/15/2033	8.625%	370,000
Total					\$ 10,728,610

The annual requirements to amortize all outstanding bonds at June 30, 2020 are as follows. Such amounts exclude overlapping debt requirements, but include school debt requirements to be reimbursed by the State of Maine.

<u>Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2021	\$ 1,607,152	391,842	1,998,994
2022	1,532,152	325,880	1,858,032
2023	762,152	283,718	1,045,870
2024	787,154	262,940	1,050,094
2025	685,000	241,341	926,341
2026 - 2030	2,840,000	855,363	3,695,363
2031 - 2034	2,515,000	215,188	2,730,188
Totals	\$ 10,728,610	2,576,272	13,304,882

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 issued bond anticipation notes for interim financing until long-term bonds are issued. The bond anticipation notes were for \$4,588,000, 11,800,000, and \$44,000,000 with interest rates of 2.50%, 1.75%, and 1.50%, respectively. The notes outstanding at year end are due October 16, 2020. Bond anticipation note activity for the year ended June 30, 2020 was as follows:

	<u>Beginning balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending balance</u>
Series A	\$ 4,040,000	-	4,040,000	-
Series B	400,000	-	400,000	-
Series C	-	4,588,000	4,588,000	-
Series D	-	11,800,000	11,800,000	-
Series E	-	44,000,000	-	44,000,000
Total bond anticipation notes	\$ 4,440,000	60,388,000	20,828,000	44,000,000

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

FINANCED PURCHASES

The Town has entered into financed purchase agreements for financing the purchases of computer equipment, buses, wastewater dewatering system upgrades, and energy upgrades. These lease agreements qualify as financed purchases 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 financed purchases, and the present value of the net minimum lease payments at June 30, 2020:

2021	\$ 361,832
2022	361,832
2023	361,832
2024	343,100
2025	271,334
<u>2026-2030</u>	<u>701,049</u>
Total minimum lease payments	2,400,979
<u>Less amounts representing interest</u>	<u>(307,707)</u>
Present value of future minimum	
<u>lease payments</u>	<u>\$ 2,093,272</u>

LANDFILL LIABILITY

Statement No. 18 of the Government Accounting Standards Board (GASB) entitled "Accounting for Municipal Solid Waste Landfill Closure and Postclosure Care Costs" requires the Town to record a liability for the estimated costs of landfill closure and postclosure care, as required by governmental authorities. State and federal regulations require that the Town place a final cover on its current operating landfill when waste is no longer accepted, and to perform certain maintenance and monitoring functions at the landfill for a period of thirty years after closure. In addition to operating expenditures related to current activities of the landfill, a related liability is recognized based on the future closure and postclosure care costs that will be paid near or after the date that the landfill stops accepting waste. The Town reports a portion of these closure and postclosure care costs as a liability in the statement of net position based on landfill capacity used as of June 30, 2020.

The Town currently has one landfill, the Yarmouth construction and demolition debris landfill. As of June 30, 2020, the Town estimates the facility has a remaining capacity of 28% or 16,333 tons. The Town estimates the final closure cost for the entire facility to be approximately \$820,120 and the total postclosure costs are estimated at \$393,900, which is an average annual cost of \$13,130 for 30 years. Of the total estimated liability of \$1,214,020, the Town estimates that \$874,094 is applicable to the facility based on the estimated capacity used as of June 30, 2020.

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, 2020, the Town's share is \$1,309,072 (3.70%) of Cumberland County's outstanding debt of \$35,425,000.

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

CONDUIT DEBT OBLIGATIONS

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

As of June 30, 2020, the principal amount of the revenue bonds payable was \$248,915.

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, 2020, 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, 2020 includes total assets of \$62,419,588 total liabilities of \$18,431,792 and unrestricted net position of \$12,251,849. The liabilities include an accrual for landfill closure and postclosure care amounting to \$15,346,550. 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, 2020, 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 fund balance per Statement A-3 (GAAP basis)	\$ 218,626
Items not included on a budgetary basis:	
Accrued wages and benefits	2,328,976
Unassigned fund balance at June 30, 2019, budgetary accounting basis	\$ 2,547,602

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

BUDGETARY VS GAAP BASIS OF ACCOUNTING, CONTINUED

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 \$2,595,615. 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 \$2,132,325 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 \$3,331,166 and (\$1,198,841), respectively.

As of June 30, 2020, other fund balance components consisted of the following:

	<u>Nonspendable</u>	<u>Restricted</u>	<u>Committed</u>	<u>Assigned</u>
General Fund:				
Inventory and prepaid expenditures	\$ 30,797	-	-	-
Grants and other purposes	-	104,631	-	-
Reserves	-	-	5,396,129	-
Carryforward accounts	-	-	-	334,057
Assigned for subsequent budget	-	-	-	520,000
York Trust	1,971,179	97,482	-	-
Road Bond Capital Project	-	-	596,145	-
Other Governmental Funds:				
Inventory	34,187	-	-	-
Grants and other purposes	-	54,448	-	-
Tax increment financing districts	-	947,089	-	-
Recreation and other programs	-	-	875,174	-
Trusts	885,449	89,381	-	-
Totals	\$ 2,921,612	1,293,031	6,867,448	854,057

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

FUND BALANCES, CONTINUED

At June 30, 2020 and 2019, portions of the General Fund fund balance were assigned to future periods as follows:

	<u>2020</u>	<u>2019</u>
Budgeted use of surplus	\$ 520,000	550,000
Beth Condon memorial garden	-	4,631
Bike and pedestrian	5,700	8,700
Brown tail moth	9,410	1,640
Dog control	6,010	10,709
Development/Offsite improvements	7,000	2,000
Fire training facility	-	3,402
General assistance heating fund	4,289	-
Jayne Giese special program	10,862	10,862
Memorial bandstand	981	981
Natural gas inspections	616	17,446
Parks and rec projects	44,491	9,880
Recycling committee	191	191
Safety committee	17,810	13,908
Sam Lacroix scholarship	2,789	2,789
Sanders-Winslow field	4,747	4,747
Shellfish conservation	30,587	32,945
Subdivision inspection	80,647	75,618
Woodchips	36,370	36,370
Westside trail	4,400	22,714
Yarmouth PD dog fund	3,601	4,100
Yarmouth tree program	63,556	64,314
Total assigned fund balance	\$ 854,057	877,947

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

FUND BALANCES, CONTINUED

Additionally, at June 30, 2020 and 2019, portions of the General Fund fund balances have been committed as follows:

	<u>2020</u>	<u>2019</u>
Town:		
Cousins Island dock maintenance	\$ 349,869	323,056
Dam maintenance	62,393	5,198
Dredging	122,159	101,709
Economic development	-	54,099
Environmental H&H	200,668	-
Fire equipment	451,542	438,175
Harbor and waterfront	8,948	8,741
Historic building preservation	40,938	35,787
Housing support	80,116	72,909
Library maintenance	54,901	37,231
Municipal building maintenance	181,741	106,390
Police equipment	30,025	29,999
Property acquisitions	34,717	109,324
Parks and playgrounds	167,406	125,201
Public works equipment	241,815	285,829
Public works future projects	648,800	365,279
Road improvement	94,951	-
Sidewalk improvements	142,633	137,100
Wastewater	746,134	763,366
Solid waste	73,043	96,782
Stay program	15,993	21,901
Tax revaluation	6,282	2,271
Technology reserve	217,332	198,799
Unemployment compensation	6,256	245
<u>Total Town</u>	<u>3,978,662</u>	<u>3,319,391</u>
School Department:		
Our house II FR	176,671	173,971
School equipment	15,231	15,174
School maintenance	423,828	189,979
School retirement	127,179	126,702
Special education reserve	136,765	148,681
Turf field	533,145	446,368
Text book reserve	4,648	4,443
<u>Total School Department</u>	<u>1,417,467</u>	<u>1,105,318</u>
 Total committed fund balance	 \$ 5,396,129	 4,424,709

Additionally, the School Department had a tax stability reserve that was classified as unassigned. The amount at June 30, 2020 and 2019 was \$500,482 and \$480, respectively.

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

NET POSITION

Net Position - Net position represents the difference between assets and liabilities. Net investment in capital assets consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of bonds and financed purchases 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, 2020:

Capital assets	\$ 127,100,773
Accumulated depreciation	(46,957,962)
Unamortized premiums on bonds	(411,036)
Bonds payable	(10,728,610)
Bond anticipation notes payable	(44,000,000)
Financed purchases	(2,093,272)
<u>Unspent debt proceeds</u>	<u>27,451,037</u>

<u>Net investment in capital assets</u>	<u>\$ 50,360,930</u>
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NET PENSION LIABILITY

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.maineopers.org.

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

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

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

NET PENSION LIABILITY, CONTINUED

PLD Plan - Employees are required to contribute 7.35%, 8.0%, or 8.1% of their annual pay. The Town's contractually required contribution rates for the year ended June 30, 2020 were 10.0% for the regular plan and 16.2% for the special plan of annual payroll. Contributions to the pension plan from the Town were \$337,698 for the year ended June 30, 2020.

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, 2020, was 18.49% of annual payroll of which 4.16% of payroll was required from the Town and 14.33% was required from the State. Contributions to the pension plan from the Town were \$597,565 for the year ended June 30, 2020.

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, 2019, 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, 2020, the Town reported a liability of \$1,577,074 for its proportionate share of the net pension liability. At June 30, 2019, the Town's proportion of the PLD Plan was 0.5160%.

SET Plan - At June 30, 2020, 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	\$ 77,193
State's proportionate share of the net pension liability associated with the Town	<u>15,663,711</u>
Total	<u>\$ 15,740,904</u>

At June 30, 2019, the Town's proportion of the SET Plan was 0.0053%.

For the year ended June 30, 2020, the Town recognized pension expense of \$520,307 for the PLD Plan and \$2,593,919 for the SET Plan with revenue of \$2,058,441 for support provided by the State.

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

NET PENSION LIABILITY, CONTINUED

At June 30, 2020, the Town reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<u>PLD Plan</u>		<u>SET Plan</u>	
	Deferred Outflows of Resources	Deferred Inflows of Resources	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 186,730	-	6,004	-
Changes of assumptions	79,868	-	2,235	-
Net difference between projected and actual earnings on pension plan investments	-	395,018	-	10,897
Changes in proportion and differences between Town contributions and proportionate share of contributions	24,343	-	-	11,994
Town contributions subsequent to the measurement date	337,698	-	597,565	-
Total	\$ 628,639	395,018	605,804	22,891

\$935,263 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, 2021. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

<u>Year ended June 30:</u>	<u>PLD Plan</u>	<u>SET Plan</u>
2021	\$ 97,795	(8,389)
2022	(172,723)	(3,846)
2023	(28,896)	(2,449)
2024	(253)	32

Actuarial Assumptions - The total pension liability in the June 30, 2019 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

	<u>PLD Plan</u>	<u>SET Plan</u>
Inflation	2.75%	2.75%
Salary Increases, per year	2.75% to 9.0%	2.75% to 14.5%
Investment return, per annum, compounded annually	6.75%	6.75%
Cost of living benefit increases, per annum	1.91%	2.20%

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

The actuarial assumptions used in the June 30, 2019 valuation were based on the results of an actuarial experience study for the period June 30, 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.

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

NET PENSION LIABILITY, 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, 2019 are summarized in the following table:

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long-term Expected Real Rate of Return</u>
Public equities	30.0%	6.0%
US Government	7.5%	2.3%
Private equity	15.0%	7.6%
Real estate	10.0%	5.2%
Infrastructure	10.0%	5.3%
Natural resources	5.0%	5.0%
Traditional credit	7.5%	3.0%
Alternative credit	5.0%	4.2%
Diversifiers	10.0%	5.9%

Discount Rate - The discount rate used to measure the total pension liability was 6.75% 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 6.75% 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 (5.75% for PLD Plan and the SET Plan) or 1 percentage-point higher (7.75% for PLD Plan and the SET Plan) than the current rate:

<u>PLD Plan</u>	1% Decrease (5.75%)	Current Discount Rate (6.75%)	1% Increase (7.75%)
Town's proportionate share of the net pension liability	\$3,592,473	1,577,074	(308,139)
<u>SET Plan</u>	1% Decrease (5.75%)	Current Discount Rate (6.75%)	1% Increase (7.75%)
Town's proportionate share of the net pension liability	\$139,563	77,193	25,219

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

NET PENSION LIABILITY, 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, 2020.

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, 2020 and 2019, the Town contributed \$171,923 and \$165,613, 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 (OPEB) – LIFE INSURANCE

General Information about the OPEB Plan

Plan Description - The Town sponsors two post-retirement benefit plans providing group term life insurance to retiring employees. For municipal employees and certain School Department employees the Town participates in Group Life Insurance Plan for Participating Local District (PLD). Teachers also participate in the Group Term Life Insurance Plan for State Employees and Teachers (SET). Both plans are a cost-sharing multiple-employer defined benefit OPEB plan administered by the Maine Public Employees Retirement System (MPERS). The MPERS Board of Trustees has the authority to establish and amend the benefit terms and financing requirements for each plan. MPERS issues a publicly available financial reports that are available at www.maineopers.org.

Benefits Provided - Under each plan, MPERS provides basic group life insurance benefits, during retirement, to retirees who participated in the plan prior to retirement for a minimum of 10 years. The level of coverage is initially set to an amount equal to the retirees' average final compensation. The initial amount of basic life is then subsequently reduced at the rate of 15% per year to the greater of 40% of the initial amount or \$2,500.

Contributions - Premium rates are determined by the MPERS Board of Trustees to be actuarially sufficient to pay anticipated claims.

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

OTHER POSTEMPLOYMENT BENEFITS (OPEB) – LIFE INSURANCE, CONTINUED

PLD OPEB Plan - Premiums total \$0.46 per \$1,000 of coverage per month during the post-employment retirement period. Employer contributions to the PLD OPEB plan from the Town were \$23,603 for the year ended June 30, 2020.

SET OPEB Plan - The State of Maine is required to remit the total dollar amount of each year's annual required contribution. Contributions to the OPEB plan by the State of Maine on-behalf of the Town were \$33,562 for the year ended June 30, 2020. Employers and employees are not required to contribute to the OPEB plan.

OPEB Liabilities, OPEB Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

The net OPEB liability for each plan was measured as of June 30, 2019, and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation as of June 30, 2018. The Town's proportion of the net OPEB liability was based on a projection of the Town's long-term share of contributions to the OPEB plans relative to the projected contributions of all participating employers, actuarially determined.

PLD OPEB Plan - At June 30, 2020, the Town reported a liability of \$368,559 for its proportionate share of the net OPEB liability. At June 30, 2019, the Town's proportion was 1.7224%.

SET OPEB Plan - At June 30, 2020, the Town reported no liability related to the plan. The State of Maine's proportionate share of the net OPEB liability associated with the Town was \$364,628 as of June 30, 2020. At June 30, 2020, the Town's proportion was 0.00%.

For the year ended June 30, 2020, the Town recognized OPEB expense of \$24,196 for the PLD OPEB Plan and recognized OPEB expense and revenues of \$33,562 for support provided by the State related to the SET OPEB plan. At June 30, 2020, the Town reported no deferred outflows of resources nor deferred inflows of resources related to the SET OPEB plan. At June 30, 2020, the Town reported deferred outflows of resources and deferred inflows of resources related to the PLD OPEB plan from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 23,490	-
Changes of assumptions	-	17,477
Net difference between projected and actual earnings on OPEB plan investments	-	16,479
Changes in proportion and differences between Town contributions and proportionate share of contributions	20,367	-
Town contributions subsequent to the measurement date	23,603	-
Total	\$ 67,460	33,956

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

OTHER POSTEMPLOYMENT BENEFITS (OPEB) – LIFE INSURANCE, CONTINUED

\$23,603 is reported as deferred outflows of resources related to the PLD OPEB plan resulting from Town contributions subsequent to the measurement date and will be recognized as a reduction of the OPEB liability in the year ended June 30, 2021. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

<u>Year ended June 30:</u>	<u>PLD Plan</u>
2021	\$ (7,295)
2022	(7,295)
2023	(3,848)
2024	17,697
2025	10,642

Actuarial Assumptions - The total OPEB liability in the June 30, 2018 actuarial valuations was determined using the following assumptions, applied to all periods included in the measurement, unless otherwise specified:

	<u>PLD OPEB Plan</u>	<u>SET OPEB Plan</u>
Inflation	2.75%	2.75%
Salary increases	2.75% - 9.00%	2.75% - 14.50%
Investment rate of return	6.75%	6.75%

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

The actuarial assumptions used in the June 30, 2018 valuations were based on the results of an actuarial experience study conducted for the period June 30, 2012 to June 30, 2015.

The long-term expected rate of return on both OPEB plan investments was determined using a building-block method which best estimates ranges of expected future real rates of return (expected returns, net of investment expense and inflation) are developed for each major class of assets. These ranges are combined to produce 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 long-term real rates of return for each major asset class included in the target asset allocation as of June 30, 2018 are summarized in the following table:

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long-term Expected Real Rate of Return</u>
Public equities	70.0%	6.0%
Real estate	5.0%	5.2%
Traditional credit	15.0%	3.0%
U.S. Government Securities	10.0%	2.3%

Discount Rate - The rate used to measure the total OPEB liability for the PLD OPEB plan was 4.98%, which is a blend of the assumed long-term expected rate of return of 6.75% and a municipal bond index rate of 3.50%, based on the Bond Buyer GO 20-Year Municipal Bond Index as of June 30, 2019. Projections of the plan's fiduciary net position indicate that it is not expected to be sufficient to make projected benefit payments for current members beyond 2050. Therefore, the portion of the future projected benefit payments after 2050 are discounted at the municipal bond index rate.

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

OTHER POSTEMPLOYMENT BENEFITS (OPEB) – LIFE INSURANCE, CONTINUED

The projection of cash flows used to determine the discount rate assumed that employer contributions will be made at contractually required rates, actuarially determined.

The rate used to measure the total OPEB liability for the SET OPEB plan was 6.75%. The projection of cash flows used to determine the discount rate assumed that employer contributions will be made at contractually required rates, actuarially determined. Based on this assumption, the OPEB plans' fiduciary net position was projected to be available to make all projected OPEB payments for current and inactive employees. Therefore, the long-term expected rate of return on OPEB plan investments was applied to all periods of projected benefit payments to determine the total OPEB liability.

Sensitivity of the Town's Proportionate Share of the Net OPEB Liability to Changes in the Discount Rate - The following presents the Town's proportionate share of the net PLD OPEB plan liability calculated using the discount rate of 4.98%, as well as what the Town's proportionate share of the net PLD OPEB plan liability would be if it were calculated using a discount rate that is 1 percentage-point lower (3.98%) or 1 percentage-point higher (5.98%) than the current rate:

	1% Decrease (3.98%)	Discount Rate (4.98%)	1% Increase (5.98%)
Net OPEB liability	\$ 486,717	368,559	275,408

Sensitivity of the Town's proportionate share of the net SET OPEB plan liability to the changes in the discount rate are not presented as the Town does not have any liability related to this plan given that the SET OPEB plan is 100% funded by contributions from the State of Maine.

OPEB Plan Fiduciary Net Position - Detailed information about both the PLD and SET OPEB plan's fiduciary net positions are available in a separately issued MPERS financial report.

OTHER POSTEMPLOYMENT BENEFITS (OPEB) – HEALTH INSURANCE – TOWN

General Information about the OPEB Plan

Plan Description - The Town sponsors a post-retirement benefit plan providing health insurance to retiring employees (hereafter referred to as the Health Plan). The plan is a single-employer defined benefit OPEB plan administered by the Maine Municipal Employees Health Trust (MMEHT). The Town Council has the authority to establish and amend the benefit terms and financing requirements. No assets are accumulated in a trust that meets the criteria of paragraph 4 of GASB Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*.

Benefits Provided - Under the Health Plan, MMEHT provides healthcare and life insurance benefits for retirees and their dependents. Town employees over the age of 55 with 5 years of continuous service are allowed to participate in the plan. Retirees that are designated in a plan pay 100% of the single coverage premium and 100% of the family coverage premium. For those Town employees eligible for Medicare (post-65 Retiree Plan), the plan is offered in conjunction with Medicare Parts A and B and the Companion Plan B.

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

OTHER POSTEMPLOYMENT BENEFITS (OPEB) – HEALTH INSURANCE – TOWN, CONTINUED

Employees Covered by Benefit Terms – At January 1, 2020, the following employees were covered by the Health Plan benefit terms:

Inactive employees or beneficiaries currently receiving benefits	8
Inactive employee entitled to but not yet receiving benefits	-
Active employees	<u>67</u>
Total	<u><u>75</u></u>

OPEB Liabilities, OPEB Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

The Town's total Health Plan OPEB liability of \$791,337 was measured as of January 1, 2020, and was determined by an actuarial valuation as of that date.

Changes in the Total Health Plan OPEB Liability

Balance at June 30, 2019	\$ 892,199
Changes for the year:	
Service cost	33,950
Interest	37,244
Changes of benefit terms	(21,029)
Differences between expected and actual experience	(65,356)
Changes in assumptions or other inputs	(49,794)
Benefit payments	<u>(35,877)</u>
Net changes	<u>(100,862)</u>
Balance at June 30, 2020	<u><u>\$ 791,337</u></u>

Change in assumptions reflects a change in the discount rate from 4.10% to 2.74%.

For the year ended June 30, 2020, the Town recognized OPEB gain of \$21,339 related to the Health Plan. At June 30, 2020, The Town reported deferred outflows of resources and deferred inflows of resources related to the Health Plan from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ -	71,460
Changes of assumption or other inputs	-	144,671
Total	<u><u>\$ -</u></u>	<u><u>216,131</u></u>

Deferred outflows of resources and deferred inflows of resources related to the Health Plan will be recognized in OPEB expense as follows:

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

OTHER POSTEMPLOYMENT BENEFITS (OPEB) – HEALTH INSURANCE – TOWN, CONTINUED

Year ended June 30:	
2021	\$ (35,627)
2022	(35,627)
2023	(35,627)
2024	(35,627)
2025	(35,627)
Thereafter	(37,996)

Actuarial Assumptions - The total OPEB liability in the January 1, 2020 measurement for the Health Plan was determined using the following assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

Inflation	2.00% per annum
Salary increases	1.50% per annum
Discount rate	2.74% per annum,
Healthcare cost trend rates	8.55% for 2020, decreasing to 3.53% for 2040
Retirees' share of the benefit related costs	100% of projected health insurance premiums

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

The actuarial assumptions used in the January 1, 2020 valuation for the Health Plan were based on the results of an actuarial experience study for the period June 30, 2012 through June 30, 2015.

Discount Rate - The rate used to measure the total OPEB liability for the Health plan was 2.74% per annum. Since the plan is pay as you go and is not funded, the discount rate will be based on a 20-year tax-exempt general obligation municipal bond index. The rate is assumed to be an index rate for 20-year tax-exempt general obligation municipal bonds with an average rating of AA/Aa or higher, for pay as you go plans.

Sensitivity of the Total Health Plan OPEB Liability to Changes in the Discount Rate - The following presents the Town's total OPEB liability related to the Health Plan calculated using the discount rate of 2.74%, as well as what the Town's total OPEB liability would be if it were calculated using a discount rate that is 1 percentage-point lower (1.74%) or 1 percentage-point higher (3.74%) than the current rate:

	1% Decrease (1.74%)	Discount Rate (2.74%)	1% Increase (3.74%)
Total OPEB liability	\$ 903,897	791,337	698,809

Sensitivity of the Total Health Plan OPEB Liability to Changes in the Healthcare Cost Trend Rates - The following presents the Town's total OPEB liability related to the Health Plan calculated using the healthcare cost trend rates, as well as what the Town's total OPEB liability would be if it were calculated using healthcare cost trend rates that are 1 percentage-point lower or 1 percentage-point higher than the current healthcare cost trend rates:

	1% Decrease	Healthcare Cost Trend Rates	1% Increase
Total OPEB liability	\$ 691,902	791,337	916,098

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

OTHER POSTEMPLOYMENT BENEFITS (OPEB) – HEALTH INSURANCE – SCHOOL DEPARTMENT

General Information about the OPEB Plan

Plan Description - The Town sponsors a post-retirement benefit plan providing health insurance to retiring employees. The plan is a single-employer defined benefit OPEB plan administered by the Maine Education Association Benefits Trust (MEABT). The State Legislature has the authority to establish and amend the benefit terms and financing requirements. No assets are accumulated in a trust that meets the criteria of paragraph 4 of GASB Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*.

Benefits Provided - MEABT provides healthcare insurance benefits for retirees and their dependents. The employee must have participated in the MEABT health plan for the 12 months prior to retirement and have 10 years of continuous active service and enrollment in the health plan (under age 50), or 5 years of continuous active service and enrollment in the health plan (age 50 or above), in order to be eligible for postretirement benefits. The retiree is eligible for a State subsidy of 45% of the blended single premium for the retiree only. Under State laws, the blended premium is determined by blending rates for active members and retired members. The retiree pays 55% of the blended premium rate for coverage selected. Spouses must contribute 100% of the blended premium amounts. Thus, the total premium is paid for by both the State and the retiree and or spouse.

Employees Covered by Benefit Terms – At June 30, 2020, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefits	74
Inactive employee entitled to but not yet receiving benefits	-
Active employees	191
Total	<u>265</u>

OPEB Liabilities, OPEB Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

The Town's total OPEB liability of \$3,390,978 was measured as of June 30, 2019, and was determined by an actuarial valuation as of June 30, 2018.

Changes in the Total OPEB Liability

Balance at June 30, 2019	\$ 3,171,624
Changes for the year:	
Service cost	22,981
Interest	121,606
Changes of benefit terms	-
Differences between expected and actual experience	-
Changes in assumptions or other inputs	180,432
Benefit payments	<u>(105,665)</u>
Net changes	219,354
Balance at June 30, 2020	<u>\$ 3,390,978</u>

Change in assumptions reflects a change in the discount rate from 3.87% to 3.50%.

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

OTHER POSTEMPLOYMENT BENEFITS (OPEB) – HEALTH INSURANCE – SCHOOL DEPARTMENT, CONTINUED

For the year ended June 30, 2020, the Town recognized OPEB expense of \$151,104. At June 30, 2020, The Town reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Changes of assumption or other inputs	\$ 56,139	-
Town contributions subsequent to measurement date	116,379	-
Total	<u>\$ 172,518</u>	<u>-</u>

\$116,379 is reported as deferred outflows of resources related to OPEB resulting from Town contributions subsequent to the measurement date will be recognized as a reduction of the total OPEB liability in the year ended June 30, 2021. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

Year ended June 30:	
2021	\$ 6,517
2022	6,517
2023	6,517
2024	6,517
2025	30,071

Actuarial Assumptions - The total OPEB liability in the June 30, 2018 actuarial valuation for the total OPEB liability was determined using the following assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

Inflation	Not reported
Salary increases	2.75% - 14.50% per year
Discount rate	3.50% per annum
Healthcare cost trend rates - Pre-Medicare	5.55% for 2018 grading over 15 years to 3.73%
Healthcare cost trend rates - Medicare	3.72% for 2018 grading over 15 years to 2.81%
Retirees' share of the benefit related costs	55% of the blended premium rate with a State subsidy for the remaining 45% of the blended premium rate

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

The actuarial assumptions used in the June 30, 2018 valuation were based on the results of an actuarial experience study for the period June 30, 2012 through June 30, 2015.

Discount Rate - The rate used to measure the total OPEB liability was 3.50% per annum. Since the plan is pay as you go and is not funded, the discount rate was based upon high quality AA/Aa or higher bond yields in effect for 20 years, tax-exempt general obligation municipal bonds using the Bond Buyer 20-Bond GO Index.

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

OTHER POSTEMPLOYMENT BENEFITS (OPEB) – HEALTH INSURANCE – SCHOOL DEPARTMENT, CONTINUED

Sensitivity of the Total OPEB Liability to Changes in the Discount Rate - The following presents the Town's total OPEB liability calculated using the discount rate of 3.50%, as well as what the Town's total OPEB liability would be if it were calculated using a discount rate that is 1 percentage-point lower (2.50%) or 1 percentage-point higher (4.50%) than the current rate:

	1% Decrease (2.50%)	Discount Rate (3.50%)	1% Increase (4.50%)
Total OPEB liability	\$ 3,961,540	3,390,978	2,935,111

Sensitivity of the Total OPEB Liability to Changes in the Healthcare Cost Trend Rates - The following presents the Town's total OPEB liability calculated using the healthcare cost trend rates, as well as what the Town's total OPEB liability would be if it were calculated using healthcare cost trend rates that are 1 percentage-point lower or 1 percentage-point higher than the current healthcare cost trend rates:

	1% Decrease	Healthcare Cost Trend Rates	1% Increase
Total OPEB liability	\$ 2,882,239	3,390,978	4,031,760

NEW PRONOUNCEMENT

For the fiscal year ended June 30, 2020, the Town has elected to implement Statement No. 84 of the Government Accounting Standards Board – *Fiduciary Activities*. As a result of implementing GASB Statement No. 84, the Town has restated beginning net position of the governmental activities and beginning fund balance in the nonmajor governmental funds to account for certain activities that were previously reported as fiduciary funds. Net position and fund balance were increased as of July 1, 2019 by \$199,526.

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, 2020.

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 2020 is \$35,950,100.

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

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 following is a summary of the four TIF districts:

	<u>Original value</u>	<u>Increase in value</u>	<u>Percent captured</u>	<u>Captured value</u>	<u>Captured taxes</u>
Downtown TIF	\$ 49,620,500	19,848,600	100%	19,848,600	374,335
Route One North	33,177,400	15,459,800	100%	12,724,600	239,986
Route One South	27,929,900	12,724,600	100%	15,459,800	291,572
Affordable Housing	-	2,411,600	100%	2,411,600	45,482

GASB Statement 77, *Tax Abatements Disclosures*, defines a tax abatement, for financial reporting purposes, as a reduction in tax revenue resulting from “an agreement between one or more governments and an individual or entity in which (a) one or more governments promise to forgo tax revenues to which they are otherwise entitled and (b) the individual or entity promises to take specific action after the agreement has been entered into that contributes to economic development or otherwise benefits the governments or the citizens of those governments”.

While not called a “tax abatement”, the Town of Yarmouth does currently have a Credit Enhancement Agreement (CEA), which fits this definition under the Municipal Tax Increment Financing District approved by the State of Maine Department of Economic and Community Development. The Town entered into a CEA to encourage the development of affordable housing within the Town.

For the year ended June 30, 2020, the Town captured and paid out real estate taxes totaling \$45,482 through the credit enhancement agreement as follows:

<u>TIF District CEA Entity</u>	<u>Beginning Duration</u>	<u>Percentage of Assessed Value Abated</u>	<u>Amount Paid in FY 2020</u>
Affordable Housing Bartlet Circle 2 LP	April 1, 2016 30 years	100%	\$45,482

CONSTRUCTION COMMITMENT

The Town has entered into contracts in connection with construction projects. The following is a summary of commitments as of June 30, 2020:

	<u>Contract amount</u>	<u>Percentage complete</u>	<u>Billed to date</u>	<u>Balance remaining</u>
School renovations	\$ 44,068,088	27.19%	11,980,378	32,087,710
Public safety building	7,008,396	15.51%	1,086,676	5,921,720

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

SUBSEQUENT EVENTS

In October of 2020, the Town issued a general obligation bonds for the repayment of short-term debt related to school, public safety, and infrastructure improvements. The total of the bond amount is \$57,890,000 with interest rates ranging from 2.00% to 5.00% and will be repaid over a twenty-year period.

TOWN OF YARMOUTH, MAINE
Required Supplementary Information

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*

		2020	2019	2018	2017	2016	2015
<u>PLD Plan</u>							
Town's proportion of the net pension liability	\$	0.5160%	0.5187%	0.4962%	0.4833%	0.4907%	0.4802%
Town's proportionate share of the net pension liability		1,577,074	1,419,502	2,031,455	2,567,746	1,565,502	738,914
Town's covered payroll		2,538,725	2,374,192	2,205,002	2,016,980	1,933,689	1,780,742
Town's proportionate share of the net pension liability as a percentage of its covered payroll		62.12%	59.79%	92.13%	127.31%	80.96%	41.49%
Plan fiduciary net position as a percentage of the total pension liability		90.62%	91.14%	86.43%	81.61%	88.27%	94.10%
<u>SET Plan</u>							
Town's proportion of the net pension liability		0.0053%	0.0053%	0.0078%	0.0085%	0.0059%	0.0054%
Town's proportionate share of the net pension liability		77,193	71,210	112,746	150,237	79,468	58,003
State's proportionate share of the net pension liability associated with the Town		15,663,711	14,428,519	15,138,373	17,704,106	13,415,265	10,519,065
Total	\$	15,740,904	14,499,729	15,251,119	17,854,343	13,494,733	10,577,068
Town's covered payroll	\$	13,723,222	13,212,359	12,693,280	11,873,465	11,471,223	10,927,004
Town's proportionate share of the net pension liability as a percentage of its covered payroll		0.56%	0.54%	0.74%	1.27%	0.69%	0.53%
Plan fiduciary net position as a percentage of the total pension liability		82.73%	82.90%	80.78%	76.21%	81.18%	83.91%

* Only six years of information available.

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

TOWN OF YARMOUTH, MAINE
Required Supplementary Information, Continued

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

		<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
PLD Plan							
Contractually required contribution	\$	337,698	315,617	287,930	254,302	226,771	191,898
Contributions in relation to the contractually required contribution		(337,698)	(315,617)	(287,930)	(254,302)	(226,771)	(191,898)
Contribution deficiency (excess)	\$	-	-	-	-	-	-
SET Plan							
Contractually required contribution		597,565	544,812	524,531	426,494	398,948	303,987
Contributions in relation to the contractually required contribution		(597,565)	(544,812)	(524,531)	(426,494)	(398,948)	(303,987)
Contribution deficiency (excess)	\$	-	-	-	-	-	-
Town's covered payroll		2,729,170	2,538,725	2,374,192	2,205,002	2,016,980	1,933,689
Contributions as a percentage of covered payroll		12.37%	12.43%	12.13%	11.53%	11.24%	9.92%
Town's covered payroll	\$	14,364,554	13,723,222	13,212,359	12,693,280	11,873,465	11,471,223
Contributions as a percentage of covered payroll		4.16%	3.97%	3.97%	3.36%	3.36%	2.65%

* Only six years of information available.

TOWN OF YARMOUTH, MAINE
Required Supplementary Information, Continued

Schedule of Changes in the Town's Total Health Plan OPEB Liability and Related Ratios
Last 10 Fiscal Years*

	<u>2020</u>	<u>2019</u>	<u>2018</u>
Total OPEB Liability			
Service cost	\$ 33,950	37,957	37,238
Interest	37,244	32,700	37,921
Changes of benefit terms	(21,029)	-	-
Differences between expected and actual experience	(65,356)	-	(22,839)
Changes of assumptions or other inputs	(49,794)	(73,701)	(73,321)
Benefit payments	(35,877)	(34,497)	(30,139)
Net change in total OPEB Liability	<u>(100,862)</u>	<u>(37,541)</u>	<u>(51,140)</u>
Total OPEB liability - beginning	<u>892,199</u>	<u>929,740</u>	<u>980,880</u>
Total OPEB liability - ending	\$ <u>791,337</u>	<u>892,199</u>	<u>929,740</u>
Covered-employee payroll	\$ 4,082,059	3,622,859	3,622,859
Total OPEB liability as a percent of covered-employee payroll	19.4%	24.6%	25.7%

**Only three years of information available.*

TOWN OF YARMOUTH, MAINE
Required Supplementary Information, Continued

Schedule of Town's Proportionate Share of the Net OPEB Liability
Last 10 Fiscal Years*

	<u>2020</u>	<u>2019</u>	<u>2018</u>
PLD OPEB Plan			
Town's proportion of the net OPEB liability	1.7224%	1.5021%	1.5661%
Town's proportionate share of the net OPEB liability	\$ 368,559	303,434	261,873
Town's covered-employee payroll	2,538,725	2,374,192	2,205,002
Town's proportionate share of net OPEB liability as a percentage of its covered-employee payroll	14.52%	12.78%	11.88%
Plan fiduciary net position as a percentage of the total OPEB liability	43.18%	43.92%	47.42%
SET OPEB Plan			
Town's proportion of the net OPEB liability	0.00%	0.00%	0.00%
Town's proportionate share of the net OPEB liability	\$ -	-	-
State's proportionate share of the net OPEB liability associated with the Town	<u>364,628</u>	<u>327,068</u>	<u>3,292,595</u>
Total	\$ <u>364,628</u>	<u>327,068</u>	<u>3,292,595</u>
Plan fiduciary net position as a percentage of the total OPEB liability	49.22%	48.04%	47.29%

* Only three years of information available.

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

TOWN OF YARMOUTH, MAINE
Required Supplementary Information, Continued

Schedule of Town OPEB Contributions
Last 10 Fiscal Years*

	<u>2020</u>	<u>2019</u>	<u>2018</u>
PLD OPEB Plan			
Contractually required contributions	\$ 23,603	21,721	19,660
Contributions in relation to the contractually required contributions	<u>(23,603)</u>	<u>(21,721)</u>	<u>(19,660)</u>
Contribution deficiency (excess)	\$ <u>-</u>	<u>-</u>	<u>-</u>
Town's covered-employee payroll	\$ 2,729,170	2,538,725	2,374,192
Contributions as a percentage of covered-employee payroll	0.86%	0.86%	0.83%

* Only three years of information available.

TOWN OF YARMOUTH, MAINE
Required Supplementary Information, Continued

Schedule of Changes in the School Department's Total Health Plan OPEB Liability and Related Ratios
Last 10 Fiscal Years*

	<u>2020</u>	<u>2019</u>
Total OPEB Liability		
Service cost	\$ 22,981	24,866
Interest	121,606	116,283
Changes of benefit terms	-	-
Differences between expected and actual experience	-	-
Changes of assumptions or other inputs	180,432	(141,331)
Benefit payments	(105,665)	(102,013)
Net change in total OPEB Liability	<u>219,354</u>	<u>(102,195)</u>
Total OPEB liability - beginning	<u>3,171,624</u>	<u>3,273,819</u>
Total OPEB liability - ending	\$ <u>3,390,978</u>	<u>3,171,624</u>
Covered-employee payroll	\$ 9,262,529	9,014,627
Total OPEB liability as a percent of covered-employee payroll	36.6%	35.2%

**Only two years of information available.*

TOWN OF YARMOUTH, MAINE
Notes to Required Supplementary Information

Net Pension Liability

Changes of Benefit Terms - None

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

	<u>2018</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>
Discount rate - PLD	6.75%	6.875%	7.125%	7.25%	7.25%
Discount rate - SET	6.75%	6.875%	7.125%	7.125%	7.25%
Inflation rate	2.75%	2.75%	3.50%	3.50%	3.50%
Salary increases - PLD	2.75-9.00%	2.75-9.00%	3.50-9.50%	3.50-9.50%	3.50-9.50%
Salary increases - SET	2.75-14.50%	2.75-14.50%	3.50-13.50%	3.50-13.50%	3.50-13.50%
Cost of living increases	2.20%	2.20%	2.55%	2.55%	2.55%

Mortality rates:

In 2015, mortality rates were based on the RP2000 Combined Mortality Table projected forward to 2015 using Scale AA. In 2016 and going forward, mortality rates were based on the RP2014 Total Data Set Healthy Annuitant Mortality Table.

Net OPEB Liability

Changes of Benefit Terms - None

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

	<u>2019</u>	<u>2018</u>	<u>2017</u>
Discount rate - PLD	4.980%	5.130%	5.410%
Discount rate - SET	6.750%	6.750%	6.875%

Total OPEB Liability

Changes of Benefit Terms - None

Changes of Assumptions - Changes of assumptions and other inputs reflects the changes in the discount rate each period. The following are the discount rates used in each period:

	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>
Discount rate - Town	2.74%	4.10%	3.44%	3.78%
Discount rate - School Department	3.50%	3.87%	3.58%	N/A

Additionally, the valuation method for the Town Health Plan was changed from the Projected Unit Credit funding method in 2017 to the Entry Age Normal funding method in 2018.

** This schedule is intended to show information for ten years, but only the years in which changes occurred have been displayed. Additional years' information will be displayed as it becomes available.*

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.

TOWN OF YARMOUTH, MAINE
General Fund
Comparative Balance Sheets
June 30, 2020 and 2019

	2020	2019
ASSETS		
Cash and cash equivalents	\$ 43,324,111	16,351,184
Receivables:		
Accounts, net of allowance of \$54,620 and \$70,687	156,858	106,030
Due from other governments	455,664	134,891
Taxes - current year	415,746	486,782
Taxes - prior years	74,609	57,188
Tax liens	77,602	100,550
Sewer	69,238	65,033
Prepaid expenditures	9,826	702
Inventory	20,971	22,670
Total assets	44,604,625	17,325,030
LIABILITIES		
Accounts payable and payroll withholding	789,983	1,479,862
Accrued wages - Town	217,736	181,959
Accrued wages - School	2,328,976	2,204,167
Taxes paid in advance	17,753	17,621
Interfund loans payable	32,427,351	6,820,485
Total liabilities	35,781,799	10,704,094
DEFERRED INFLOWS OF RESOURCES		
Unavailable revenue - property taxes	304,887	335,790
Total deferred inflows of resources	304,887	335,790
FUND BALANCE		
Nonspendable for inventory and prepaids	30,797	23,372
Restricted	104,631	-
Committed for Town reserves	3,978,662	3,319,391
Committed for School reserves	1,417,467	1,105,318
Assigned for Town purposes	854,057	877,947
Unassigned:		
Education (teacher summer salaries and benefits)	(1,699,323)	(2,018,615)
Education - tax stabilization	500,482	480
Town	3,331,166	2,977,253
Total fund balance	8,517,939	6,285,146
Total liabilities, deferred inflows of resources, and fund balances	\$ 44,604,625	17,325,030

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, 2020
(with comparative totals for the year ended June 30, 2019)

	2020		Variance positive (negative)	2019 Actual
	Final budget	Actual		
Revenues:				
Taxes:				
Property taxes - Town	\$ 9,543,814	9,553,514	9,700	8,635,185
Property taxes - School	21,376,718	21,376,718	-	20,337,203
Excise taxes	2,012,200	1,969,666	(42,534)	2,087,425
Interest and costs on taxes	42,000	49,760	7,760	43,310
Total taxes	32,974,732	32,949,658	(25,074)	31,103,123
Licenses and permits:				
Public safety permits and fees	36,500	35,492	(1,008)	26,297
Code enforcement fees	212,000	200,031	(11,969)	180,934
Permit fees	58,000	60,936	2,936	77,161
Business licenses	1,700	1,325	(375)	1,560
Other clerk fees	10,400	8,694	(1,706)	9,271
Total licenses and permits	318,600	306,478	(12,122)	295,223
Intergovernmental revenues:				
State Revenue Sharing	592,000	712,770	120,770	482,480
Homestead reimbursement	431,597	431,597	-	413,792
General Assistance - State reimbursement	9,000	45,360	36,360	10,309
Snowmobile refund	500	722	222	-
Veterans reimbursement	7,000	6,867	(133)	6,950
BETE reimbursement	222,848	223,050	202	177,345
Education - State subsidies	4,809,191	4,891,165	81,974	4,230,511
State Agency subsidy	5,000	346	(4,654)	3,770
Total intergovernmental revenues	6,077,136	6,311,877	234,741	5,325,157
Charges for services:				
Agent fees	27,000	26,201	(799)	27,480
Harbor and waterfront fees	76,000	89,198	13,198	79,432
Rescue billings	260,000	260,000	-	260,000
Sewer fees	625,300	643,529	18,229	633,207
Recycling fees	37,000	28,644	(8,356)	32,607
Library fines and fees	6,000	6,000	-	6,000
School Department rental income	2,000	-	(2,000)	655
School Department tuition and fees	421,000	350,838	(70,162)	406,702
Total charges for services	1,454,300	1,404,410	(49,890)	1,446,083
Investment earnings:				
Interest income	23,000	38,131	15,131	54,833
Total investment earnings	23,000	38,131	15,131	54,833
Other revenues:				
Miscellaneous - Town	12,000	10,902	(1,098)	13,548
Miscellaneous - School	8,000	4,005	(3,995)	2,605
Total other revenues	20,000	14,907	(5,093)	16,153
Total revenues	40,867,768	41,025,461	157,693	38,240,572

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

	2020		Variance positive (negative)	2019 Actual
	Final budget	Actual		
Expenditures:				
Current:				
General government:				
Administration	\$ 840,694	860,533	(19,839)	859,481
Insurance	252,497	262,641	(10,144)	233,688
Employee benefits	1,930,942	1,850,571	80,371	1,771,317
Town buildings	161,319	140,952	20,367	142,557
Total general government	3,185,452	3,114,697	70,755	3,007,043
Public works:				
Highways	869,158	821,460	47,698	808,010
Solid waste	660,327	604,358	55,969	589,014
Wastewater	860,163	846,158	14,005	849,236
Mechanical	384,898	320,496	64,402	313,103
Tree care	48,000	32,955	15,045	36,496
Total public works	2,822,546	2,625,427	197,119	2,595,859
Public safety:				
Police department	1,210,362	1,163,033	47,329	1,219,951
Fire/rescue department	721,906	708,933	12,973	656,148
Communications division	214,151	203,151	11,000	196,132
Harbor and waterfront	62,349	60,504	1,845	52,678
Miscellaneous	647,479	639,497	7,982	590,722
Total public safety	2,856,247	2,775,118	81,129	2,715,631
Health and welfare:				
General assistance	26,300	78,321	(52,021)	26,727
Human services agencies	4,850	4,850	-	4,850
Total health and welfare	31,150	83,171	(52,021)	31,577
Public services:				
Library	529,930	493,670	36,260	502,024
Parks	433,157	420,938	12,219	392,930
Cemeteries	27,200	29,286	(2,086)	29,997
Community development	104,614	96,753	7,861	90,661
Planning	337,339	326,613	10,726	282,950
Total public services	1,432,240	1,367,260	64,980	1,298,562

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

	2020			2019 Actual
	Final budget	Actual	Variance positive (negative)	
Expenditures, continued				
Current, continued:				
Education (excluding debt service):				
Regular instruction	\$ 12,166,264	11,925,058	241,206	11,499,813
Special education instruction	3,914,734	3,807,459	107,275	3,564,090
Other instruction	1,027,001	868,451	158,550	997,597
Student and staff support	2,442,824	2,288,969	153,855	2,455,250
System administration	799,648	796,867	2,781	801,805
School administration	1,226,306	1,170,374	55,932	1,125,324
Transportation	1,023,482	986,993	36,489	920,333
Facilities and maintenance	1,788,300	1,757,518	30,782	1,776,752
Total education	24,388,559	23,601,689	786,870	23,140,964
Unclassified:				
County tax	1,173,006	1,173,006	-	1,136,850
Overlay	287,696	-	287,696	-
Total unclassified	1,460,702	1,173,006	287,696	1,136,850
Debt service:				
Town:				
Principal	808,238	813,238	(5,000)	861,048
Interest	376,177	364,237	11,940	218,360
Fees	5,500	766	4,734	1,636
Education:				
Principal	1,132,000	1,132,000	-	1,139,000
Interest	791,350	289,729	501,621	180,930
Total debt service	3,113,265	2,599,970	513,295	2,400,974
Total expenditures	39,290,161	37,340,338	1,949,823	36,327,460
Excess of revenues over expenditures	1,577,607	3,685,123	2,107,516	1,913,112

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

	2020			2019 Actual
	Final budget	Actual	Variance positive (negative)	
Other financing sources (uses):				
Appropriations for reserves - Town	\$ (1,732,607)	(1,732,607)	-	(1,197,007)
Appropriations for reserves - School	(245,000)	(245,000)	-	(270,000)
Transfer to reserves - Town	-	(20,500)	(20,500)	(110,000)
Transfer to reserves - School	-	(345,553)	(345,553)	-
Transfers to special revenue funds	(150,000)	(150,000)	-	(150,000)
Transfer from trust funds	-	1,000	1,000	-
Utilization of prior year surplus - Town	550,000	550,000	-	674,800
Total other financing sources (uses)	(1,577,607)	(1,942,660)	(365,053)	(1,052,207)
Net change in fund balance - budgetary basis	-	1,742,463	1,742,463	860,905
Reconciliation to GAAP:				
Appropriations for reserves		1,977,607		1,467,007
Transfers to reserves from General Fund		366,053		110,000
Use of fund balance		(550,000)		(674,800)
Reserves revenues		1,713,062		1,609,333
Reserves expenditures		(2,891,583)		(3,360,416)
Transfer in to reserves from other funds		-		150,000
Change in teacher summer salaries		(124,809)		(125,412)
Net change in fund balance - GAAP basis		2,232,793		36,617
Fund balance, beginning		6,285,146		6,248,529
Fund balance, ending	\$	8,517,939		6,285,146

TOWN OF YARMOUTH, MAINE
School Department - General Fund
Statement of Revenues, Expenditures and Changes in Fund Balance -
Budget and Actual - Budgetary Basis
For the year ended June 30, 2020
(with comparative totals for the year ended June 30, 2019)

	2020				2019 Actual
	Original Budget	Final Budget	Actual	Variance positive (negative)	
Revenues:					
Property taxes	\$ 21,376,718	21,376,718	21,376,718	-	20,337,203
State education subsidy--school	4,809,191	4,809,191	4,891,165	81,974	4,230,511
State Agency subsidy	5,000	5,000	346	(4,654)	3,770
Tuition and fees	421,000	421,000	350,838	(70,162)	406,702
Rental income	2,000	2,000	-	(2,000)	655
Miscellaneous	8,000	8,000	4,005	(3,995)	2,605
Total revenues	26,621,909	26,621,909	26,623,072	1,163	24,981,446
Expenditures:					
Current:					
Regular instruction	12,199,854	12,166,264	11,925,058	241,206	11,499,813
Special education instruction	3,783,818	3,914,734	3,807,459	107,275	3,564,090
Other instruction	1,027,775	1,027,001	868,451	158,550	997,597
Student and staff support	2,561,172	2,442,824	2,288,969	153,855	2,455,250
System administration	791,292	799,648	796,867	2,781	801,805
School administration	1,219,456	1,226,306	1,170,374	55,932	1,125,324
Transportation	1,005,442	1,023,482	986,993	36,489	920,333
Facilities and maintenance	1,799,750	1,788,300	1,757,518	30,782	1,776,752
Debt service	1,923,350	1,923,350	1,421,729	501,621	1,319,930
Other financing uses:					
Transfer to reserves	245,000	245,000	245,000	-	270,000
Transfer to school nutrition program	65,000	65,000	65,000	-	65,000
Total expenditures and other financing uses	26,621,909	26,621,909	25,333,418	1,288,491	24,795,894
Net change in fund balance - budgetary basis	-	-	1,289,654	1,289,654	185,552
Reconciliation to GAAP:					
Change in teacher summer salaries			(124,809)		(125,412)
Transfer to reserves			245,000		270,000
Reserves revenues			24,343		16,052
Reserves expenditures			(302,745)		(421,089)
Net change in fund balance - GAAP basis			1,131,443		(74,897)
Fund balance (deficit), beginning of year			(912,817)		(837,920)
Fund balance (deficit), end of year	\$		218,626		(912,817)

TOWN OF YARMOUTH, MAINE
General Fund Reserves
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
For the year ended June 30, 2020

		Fund balances beginning of year	Revenues			Expenditures		Current Year Appropriation	Transfers	Fund balances (deficits) end of year
			Charges for services	Interest	Other	Non-capital expenditures	Capital outlay			
Education:										
7140	Tax stability reserve	\$ 480	-	2	-	-	-	-	500,000	500,482
8521	School maintenance	189,979	-	882	14,721	186,572	100,735	160,000	345,553	423,828
8522	School equipment	15,174	-	57	-	-	-	-	-	15,231
8523	School retirement	126,702	-	477	-	-	-	-	-	127,179
8524	Special education	148,681	-	522	-	12,438	-	-	-	136,765
8525	School textbooks	4,443	-	205	-	-	-	-	-	4,648
8526	Turf field	446,368	-	1,777	-	-	-	85,000	-	533,145
8527	Our House II FR	173,971	-	660	5,040	3,000	-	-	-	176,671
Total School reserves		1,105,798	-	4,582	19,761	202,010	100,735	245,000	845,553	1,917,949
General government:										
4003	Cable TV/technology	198,799	-	760	132,776	165,003	-	50,000	-	217,332
4005	Historical buildings	35,787	-	151	-	-	-	5,000	-	40,938
4008	Tax revaluation	2,271	-	22	-	1,011	-	5,000	-	6,282
4012	Property acquisitions	109,324	-	161	-	-	74,768	-	-	34,717
4014	Unemployment compensation	245	-	21	-	10	-	6,000	-	6,256
4017	Municipal buildings	106,390	-	678	31,945	30,272	-	73,000	-	181,741
Public works:										
4002	Road improvements	(83,976)	2,936	904	81,716	128,787	466,842	689,000	-	94,951
4007	Public works equipment	285,829	-	1,553	24,266	46,330	367,003	160,000	183,500	241,815
4009	Wastewater	763,366	347,350	2,868	-	298,295	19,155	-	(50,000)	746,134
4016	Solid waste	96,782	33,606	353	-	63,698	-	51,000	(45,000)	73,043
4018	Public works future project match	365,279	-	1,066	500,000	-	337,545	120,000	-	648,800
4027	Sidewalks	137,100	-	533	-	-	-	5,000	-	142,633
4030	Environmental H&H	-	-	668	-	-	-	200,000	-	200,668
Public safety:										
4001	Dam maintenance	5,198	-	195	-	-	-	44,000	13,000	62,393
4006	Fire-rescue equipment	438,175	96,151	1,459	-	31,763	52,480	-	-	451,542
4010	Cousins Island Dock	323,056	-	1,279	20,427	-	-	5,107	-	349,869
4013	Harbor and waterfront	8,741	-	53	-	6,346	-	11,500	(5,000)	8,948
4019	Dredging	101,709	-	450	-	-	-	20,000	-	122,159
4023	Police equipment	29,999	-	154	4,750	-	17,878	68,000	(55,000)	30,025
Health and welfare:										
4024	Housing support	72,909	-	289	31,918	25,000	-	-	-	80,116
4029	Senior tax assistance program	21,901	-	364	-	96,272	-	90,000	-	15,993
Public services:										
4004	Economic development	54,099	-	-	-	-	54,099	-	-	-
4011	Parks and playgrounds	125,201	-	638	-	38,553	1,380	110,000	(28,500)	167,406
4015	MM Library building	37,231	-	205	-	2,535	-	20,000	-	54,901
Total Town reserves		3,235,415	480,043	14,824	827,798	933,875	1,391,150	1,732,607	13,000	3,978,662

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 (deficits) end of year
			Charges for services	Interest	Other	Non-capital expenditures	Capital outlay			
General government:										
5031	Sam Lacroix Scholarship	\$ 2,789	-	-	-	-	-	-	-	2,789
5045	Jayne Giese special program	10,862	-	-	-	-	-	-	-	10,862
5047	Safety committee	13,908	-	-	3,902	-	-	-	-	17,810
5055	General Asst Heating Fund	-	-	-	4,289	-	-	-	-	4,289
Public works:										
5006	Tree program	64,314	-	-	350	2,108	-	-	1,000	63,556
5033	Recycling committee	191	-	-	-	-	-	-	-	191
5035	Wood chips	36,370	-	-	-	-	-	-	-	36,370
5048	Natural gas inspections	17,446	59,690	-	-	76,520	-	-	-	616
5052	Development/offsite improvements	2,000	-	-	5,000	-	-	-	-	7,000
Public safety:										
5001	Dog control	10,709	7,761	-	-	12,460	-	-	-	6,010
5008	Shellfish conservation	32,945	3,425	-	-	13,283	-	-	7,500	30,587
5016	YPD dog fund	4,100	-	-	-	499	-	-	-	3,601
5025	Fire training facility	3,402	-	-	11,408	14,810	-	-	-	-
Public services:										
5005	Subdivision inspection	75,618	19,226	-	-	14,197	-	-	-	80,647
5018	Sanders Winslow Field	4,747	-	-	-	-	-	-	-	4,747
5019	Beth Condon Memorial Garden (restricted)	4,631	-	-	100,000	-	-	-	-	104,631
5020	Memorial bandstand	981	-	-	-	-	-	-	-	981
5040	Westside Trail	22,714	-	-	20,850	-	39,164	-	-	4,400
5041	Bike and pedestrian FBC	8,700	-	-	-	3,000	-	-	-	5,700
5053	Parks and rec projects	1,640	-	-	130,153	87,302	-	-	-	44,491
5054	Brown tail moth	9,880	-	-	-	470	-	-	-	9,410
Total Town assigned		327,947	90,102	-	275,952	224,649	39,164	-	8,500	438,688
Total reserves		\$ 4,669,160	570,145	19,406	1,123,511	1,360,534	1,531,049	1,977,607	867,053	6,335,299

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.

Student Activity Funds

This fund accounts for revenues and expenditures related to student activities.

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.

Public Safety Building

This fund accounts for the debt issuance and expenditure related to the construction of the new public safety building.

TOWN OF YARMOUTH, MAINE
Other Governmental Funds
Combining Balance Sheet
June 30, 2020

	Special Revenue Funds					Permanent	Capital	
	School Nutrition Program	Other Federal, State, and Local Grants	Student Activity Funds	Recreation Programs	Community Garden	Funds (Trust Funds)	Project Funds	Totals
ASSETS								
Cash and cash equivalents	\$ 5,626	-	250,016	25	-	357,527	-	613,194
Investments	-	-	-	-	-	580,332	-	580,332
Accounts receivable	-	11,317	-	4,444	-	5,691	-	21,452
Due from other governments	10,019	278,142	-	9,384	-	-	-	297,545
Inventory	34,187	-	-	-	-	-	-	34,187
Interfund loans receivable	1,659	-	-	486,865	9,529	31,280	6,588,174	7,117,507
Total assets	51,491	289,459	250,016	500,718	9,529	974,830	6,588,174	8,664,217
LIABILITIES AND FUND BALANCES								
Liabilities:								
Accounts payable	160	52,747	-	10,484	720	-	809,996	874,107
Accrued wages	-	-	-	20,721	1,319	-	14,235	36,275
Interfund loans payable	-	55,263	-	-	-	-	-	55,263
Bond anticipation notes	-	-	-	-	-	-	6,500,000	6,500,000
Total liabilities	160	108,010	-	31,205	2,039	-	7,324,231	7,465,645
Fund balances (deficits):								
Nonspendable	34,187	-	-	-	-	885,449	-	919,636
Restricted	17,144	37,304	-	-	-	89,381	947,089	1,090,918
Committed	-	148,155	250,016	469,513	7,490	-	-	875,174
Unassigned	-	(4,010)	-	-	-	-	(1,683,146)	(1,687,156)
Total fund balances (deficits)	51,331	181,449	250,016	469,513	7,490	974,830	(736,057)	1,198,572
Total liabilities and fund balances	\$ 51,491	289,459	250,016	500,718	9,529	974,830	6,588,174	8,664,217

TOWN OF YARMOUTH, MAINE
Other Governmental Funds
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
For the year ended June 30, 2020

	Special Revenue Funds					Permanent	Capital	
	School Nutrition Program	Other Federal, State, and Local Grants	Student Activity Funds	Recreation Programs	Community Garden	Funds (Trust Funds)	Project Funds	Totals
Revenues:								
Taxes	\$ -	-	-	-	-	-	951,385	951,385
Intergovernmental	171,294	846,280	-	12,982	-	-	-	1,030,556
Charges for services	433,834	-	-	530,720	15,031	-	-	979,585
Student activity fees and fundraisers	-	-	252,388	-	-	-	-	252,388
Interest income	-	-	-	-	-	9,211	1,403	10,614
Gain (loss) on investments	-	-	-	-	-	(7,049)	-	(7,049)
Contributions	-	-	-	-	-	323,120	-	323,120
Unclassified	1,679	26,609	-	4,031	1,567	-	-	33,886
Total revenues	606,807	872,889	252,388	547,733	16,598	325,282	952,788	3,574,485
Expenditures:								
Current:								
General government	-	7,784	-	-	-	-	98,231	106,015
Public works	-	3,988	-	-	-	-	19,279	23,267
Public safety	-	149,728	-	-	-	-	-	149,728
Public services	-	56,656	-	656,631	18,934	29,249	245,906	1,007,376
Education	740,129	654,211	-	-	-	7,650	-	1,401,990
Student activities	-	-	201,898	-	-	-	-	201,898
Capital outlay	-	-	-	-	-	-	2,224,582	2,224,582
Total expenditures	740,129	872,367	201,898	656,631	18,934	36,899	2,587,998	5,114,856
Excess (deficiency) of revenues over (under) expenditures	(133,322)	522	50,490	(108,898)	(2,336)	288,383	(1,635,210)	(1,540,371)
Other financing sources (uses):								
Premium on bond anticipation note	-	-	-	-	-	-	20,724	20,724
Transfers from other funds	65,000	-	-	85,000	-	-	-	150,000
Total other financing sources (uses)	65,000	-	-	85,000	-	-	20,724	170,724
Net change in fund balances	(68,322)	522	50,490	(23,898)	(2,336)	288,383	(1,614,486)	(1,369,647)
Fund balances, beginning of year, restated	119,653	180,927	199,526	493,411	9,826	686,447	878,429	2,568,219
Fund balances (deficits), end of year	\$ 51,331	181,449	250,016	469,513	7,490	974,830	(736,057)	1,198,572

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, 2020

	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	\$ 4,400	-	-	-	-	4,400
2310 Wellness grant	-	-	-	2,506	2,354	152
2312 MMA Safety	-	-	-	3,988	3,988	-
2319 Maine Fire Service Institute	-	-	-	9,500	9,500	-
Federal:						
2615 FEMA	-	139,094	-	-	139,094	-
2616 Bullet proof vests	-	412	-	-	412	-
2620 Justice assistance grant	-	722	-	-	722	-
2628 Planning grant	-	11,316	-	-	11,316	-
2633 Recreational trail fund	(4,660)	50,000	-	-	45,340	-
2634 Coronavirus relief fund	-	5,430	-	-	5,430	-
Total Town Programs	(260)	206,974	-	15,994	218,156	4,552
School Programs:						
0205 Yarmouth Education Foundation	(194)	-	-	10,615	10,615	(194)
0208 ecomaine SNP grant	23	-	-	-	-	23
0209 SNP breakfast grant	63	-	-	-	-	63
0223 MLTI grant	11,800	-	11,800	-	-	23,600
0225 School health grant	390	-	-	-	390	-
0230 Title 1A	1,124	64,870	-	-	64,870	1,124
0232 Proficiency based education	6,216	-	-	-	-	6,216
0233 PEPG grant	1	-	-	-	-	1
0240 Title IVA	-	10,433	-	-	9,583	850
0245 Certification grant	3,479	-	-	-	3,479	-
0247 Local entitlement	(3,480)	475,560	-	-	475,560	(3,480)
0249 Coronavirus relief fund	-	38,750	-	-	38,750	-
0251 Local entitlement - preschool	(61)	-	-	-	61	(122)
0260 Title IV - drug free	(214)	-	-	-	-	(214)
0270 Title IIA - teacher quality	-	37,893	-	-	37,893	-
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	875	-	-	-	-	875
0650 Daycare Rowe School	152,821	-	-	-	4,666	148,155
Total School Programs	181,187	627,506	11,800	10,615	654,211	176,897
Total	\$ 180,927	834,480	11,800	26,609	872,367	181,449

TOWN OF YARMOUTH, MAINE
Permanent Funds (Trust Funds)
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
For the year ended June 30, 2020

		Fund balances beginning of year	Investment Income	Contributions	Gain (loss) on Investments	Expenditures	Transfers	Fund balances end of year
0800	Yarmouth High School Scholarships	\$ 61,998	162	300,350	-	7,650	-	354,860
6001	Baptist Fund	71,858	1,097	-	(854)	-	-	72,101
6002	Coombs Fund	31,681	-	21,770	-	19,920	-	33,531
6004	Humphrey Fund	608	9	-	(7)	-	-	610
6005	Ledge Fund	4,003	61	-	(48)	-	-	4,016
6006	Mann Fund	12,156	186	-	(145)	-	-	12,197
6007	Mayall Fund	8,665	132	-	(103)	-	-	8,694
6008	Plummer Fund	16,764	256	-	(199)	500	-	16,321
6009	Sherburne Fund	18,485	282	-	(220)	500	-	18,047
7001	Doughty Fund	273,470	4,175	-	(3,253)	2,329	-	272,063
7002	Fitts Fund	6,011	92	-	(71)	-	-	6,032
7003	Grange Trust	2,427	37	-	(29)	500	-	1,935
7004	Hector Hebert Fund	19,698	301	1,000	(234)	-	-	20,765
7005	Johnson Fund	52,354	799	-	(623)	2,000	-	50,530
7006	O'Brien Fund	13,999	214	-	(166)	-	-	14,047
7007	Swegustagoe Fund	12,844	196	-	(153)	-	-	12,887
7008	Wilder Fund	3,299	50	-	(39)	500	-	2,810
7009	Ayer	76,127	1,162	-	(905)	3,000	-	73,384
Total		\$ 686,447	9,211	323,120	(7,049)	36,899	-	974,830

TOWN OF YARMOUTH, MAINE
Capital Project Funds
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
For the year ended June 30, 2020

	TIF Downtown District	TIF Route One North	TIF Route One South	TIF Affordable Housing	Public Safety Building	Totals
Revenues:						
Taxes	\$ 374,345	239,986	291,572	45,482	-	951,385
Interest income	-	-	-	-	1,403	1,403
Total revenues	374,345	239,986	291,572	45,482	1,403	952,788
Expenditures:						
Current:						
General government	21,627	14,243	16,879	-	-	52,749
Public works	13,150	-	-	-	6,129	19,279
Public services	99,697	67,098	79,111	-	-	245,906
Credit enhancement payments	-	-	-	45,482	-	45,482
Capital outlay	286,179	77,139	198,643	-	1,662,621	2,224,582
Total expenditures	420,653	158,480	294,633	45,482	1,668,750	2,587,998
Excess (deficiency) of revenues over (under) expenditures	(46,308)	81,506	(3,061)	-	(1,667,347)	(1,635,210)
Other financing sources (uses):						
Premium on bond anticipation note	-	-	-	-	20,724	20,724
Total other financing sources (uses)	-	-	-	-	20,724	20,724
Net change in fund balances	(46,308)	81,506	(3,061)	-	(1,646,623)	(1,614,486)
Fund balances (deficit), beginning of year	490,961	190,623	233,368	-	(36,523)	878,429
Fund balances (deficit), end of year	\$ 444,653	272,129	230,307	-	(1,683,146)	(736,057)

TOWN OF YARMOUTH, MAINE
Student Activity Funds
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
For the year ended June 30, 2020

	Fund Balance June 30, 2019	Revenues	Expenditures	Fund Balance June 30, 2020
Yarmouth High School	\$ 123,136	194,419	155,321	162,234
Harrison Middle School	55,857	41,834	30,283	67,408
Yarmouth Elementary School	6,681	13,242	12,213	7,710
Rowe School	13,852	2,893	4,081	12,664
Total	\$ 199,526	252,388	201,898	250,016

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**YARMOUTH ELEMENTARY SCHOOL
5TH GRADE PLAYGROUND
121 McCARTNEY STREET
SITE PLAN REVIEW AND SPECIAL EXCEPTION**

Consultants

- Harriman Architects & Engineers
Site Engineers
Auburn, ME
- Titcomb Associates
Boundary and Topographic Surveys
Falmouth, ME
- Stantec
Wetland Scientists
Topsham, ME
- S.W. Cole Engineering
Geotechnical Soil Engineers
Gray, ME

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**YARMOUTH ELEMENTARY SCHOOL
5TH GRADE PLAYGROUND
121 McCARTNEY STREET
SITE PLAN REVIEW AND SPECIAL EXCEPTION**

Solid Waste

There will be no solid waste generated by this playground addition to the school.

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**YARMOUTH ELEMENTARY SCHOOL
5TH GRADE PLAYGROUND
121 McCARTNEY STREET
SITE PLAN REVIEW AND SPECIAL EXCEPTION**

Water

Not Applicable.

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**YARMOUTH ELEMENTARY SCHOOL
5TH GRADE PLAYGROUND
121 McCARTNEY STREET
SITE PLAN REVIEW AND SPECIAL EXCEPTION**

Traffic

Not Applicable.

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**YARMOUTH ELEMENTARY SCHOOL
5TH GRADE PLAYGROUND
121 McCARTNEY STREET
SITE PLAN REVIEW AND SPECIAL EXCEPTION**

Surface Drainage

There are two primary directions that storm water flows off the Elementary School site. The existing school building and the westerly portion of the site sheds stormwater northerly through woods and wetlands across the north property line into a residential neighborhood. The new 5th grade playground runoff will flow to Watershed Analysis Point (WAP) 4, as shown on the drainage plan C12-1. The runoff from WAP 4 flows onto a shallow ponding area on the neighbor's side yard, which then flows under Tenney Street through a culvert, and eventually into the Town storm drainage system.

The new garden area near the tennis court will not change the drainage flow, but will continue to shed water into the adjacent wetland area to the northeast.

The easterly portion of the site, including the school building, parking lots and Superintendent's Office, sheds runoff into a wetland stream along the east property line that flows northeasterly to the intersection of West Elm Street and Village Brook Road. This Watershed Analysis Point (WAP) 2 is not affected by the 5th grade playground improvements.

No drainage problems have been identified on the elementary school site.

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**YARMOUTH ELEMENTARY SCHOOL
ADDITIONS AND RENOVATIONS
121 McCARTNEY STREET
SITE PLAN REVIEW MODIFICATION FOR 5TH GRADE PLAYGROUND**

Stormwater Management

The Yarmouth Elementary School major addition and renovations were approved by the Maine DEP and Yarmouth Planning Board in 2019. The building additions' ground floor totaled 36,470 sq.ft. and the additional impervious pavements totaled 18,790 sq.ft. The total additional impervious coverage from this recent school renovation was 55,260 sq.ft. At the time of the regulatory approvals, a plan for the incoming 5th grade students to have their own separate outdoor play area was not completed or funded. However, now that the school re-opening is less than a year away, with the added 5th grade, the need for the playground area is evident. A design for the 5th grade playground is included in this package, with the appropriate stormwater treatment for the added impervious surface.

The reconstructed area for the 5th grade playground includes a 4,620 sq.ft. bituminous paved area and an 8,280 sq.ft. bark mulch surfaced play area. Stormwater runoff from the bark mulch area will be collected in perforated underdrains and will be discharged through a new storm drain pipe into the adjacent woods. Runoff from the new paved play surface will sheet-flow into a 3,400 sq.ft. vegetated underdrained soil filter to the west. The filtered water will be directed by the underdrain pipe into the adjacent woods.

There are two primary directions that storm water flows off the Elementary School site. The existing school building and the westerly portion of the site sheds stormwater northerly through woods and wetlands across the north property line into a residential neighborhood. The new 5th grade playground runoff will flow to Watershed Analysis Point(WAP) 4, as shown on the drainage plan C12-1. The runoff from WAP 4 flows onto a shallow ponding area on the neighbor's side yard, which then flows under Tenney Street through a culvert, and eventually into the Town storm drainage system.

The easterly portion of the site, including the school building, parking lots and Superintendent's Office, sheds runoff into a wetland stream along the east property line that flows northeasterly to the intersection of West Elm Street and Village Brook Road. This Watershed Analysis Point(WAP) 2 is not affected by the 5th grade playground improvements.

The Drainage Summary table below shows that the tabulated Post-Development peak flow rates at the property line analysis points(WAP-2, 3, and 4) are unchanged, with only minor increases or decreases. The minor numerical changes from Pre to Post calculations are well within margins of error of the modeling methods and assumptions. The additional improvements and impervious area of the 5th grade playground in Subcatchment 19 will cause virtually no change to the stormwater flows leaving the property at WAP 4. The proposed vegetated underdrained filter and the deep bark mulch play surface effectively treat and store the rainwater, and slow its flow from the site.

The storm water quality will also be controlled at the 5th grade playground by the proposed vegetated underdrained soil filter. The proposed treatment will reduce the pollutants draining to the abutters' properties to meet the DEP requirements. The attached Stormwater Quality Summary Worksheet tabulates the treatment of the various developed surfaces in the subcatchment areas. The notes below the table explain that the treatment ratio of the new impervious areas, including the 5th grade playground, is 82.4% of the new impervious areas, which meets the calculated 60% requirement of the Chapter 500 redevelopment standards. Combining the treatment of both new impervious and vegetated 'developed' areas yields a treatment ratio of 70.0%, which also exceeds the 60% requirements of the Standards.

Since this school site was required to obtain a Site Location of Development Permit Amendment, the Flooding Standard is applicable. Stormwater quantity and quality calculations are included herein. The pre-development and post-development runoff calculations were modeled by the Hydrocad computer program (version 10.0), which uses the Natural Resource Conservation Service TR-55 and TR-20 methods. The 24-hour rainfall for Cumberland County is 5.8" for 25-year, 4.6" for 10-year, and 3.1" for 2-year. Runoff for the 24-hour Type 3 storm was modeled for 25-year, 10-year, and 2-year frequencies for both Pre-development and Post-development conditions and compared in the following summary. An additional column has been added to assess the 5th grade playground impact for 2021.

Since this is such a small added impervious area (4,620 sq.ft.) and since the permitting process through Maine DEP can be very lengthy, this small additional impervious area will be submitted to MDEP through their "Educational Exemption" option. MRSA title 38, section 488, chapter 27 allows educational properties that already have a Site Location of Development permit to construct up to 30,000 sq.ft. of new impervious area in a single calendar year, without obtaining a prior MDEP permit amendment. At the end of the calendar year, an explanation and professionally stamped plans must be submitted to MDEP as a notification that a change occurred. A copy of the statute is attached.

Drainage Summary				
Watershed Analysis Point	Pre-Development	Post-Development 2019	Post-Development 2021 w/5 th Grade Playground	Peak Flow Change
'WAP2' East Wetland Stream at W. Elm Street	25 Year = 46.46 cfs 10 Year = 31.99 2 Year = 15.24	25 Year = 46.41 cfs 10 Year = 32.03 2 Year = 14.85	NO CHANGES	- 0.05 cfs + 0.04 - 0.39
'WAP3' Northeast Property Line	25 Year = 11.07 cfs 10 Year = 8.23 2 Year = 4.88	25 Year = 10.76 cfs 10 Year = 8.24 2 Year = 5.15	NO CHANGES	- 0.31 cfs + 0.01 + 0.27
'WAP4' North Property Line at Wetland	25 Year = 13.04 cfs 10 Year = 8.16 2 Year = 2.34	25 Year = 12.92 cfs 10 Year = 8.10 2 Year = 2.33	25 Year = 12.96 cfs 10 Year = 8.13 2 Year = 2.34	2021 Playgrnd. - 0.08 cfs - 0.03 + 0.00

In summary, the redevelopment project will have no significant effect on storm water quantity at downstream properties or drainage areas. And particularly, the new 5th grade playground will have no negative effect on the downstream flows.

STORMWATER QUALITY SUMMARY - DEP CHAPTER 500

Project: Yarmouth Elementary School Site , Yarmouth, ME

Date 12/12/2021

REVISED

Project No. 19101

Watershed Subcatchments - Quality Treatment:

Subcatch	New Impervious Area		New Lawn on Exg. Woods or meadow	New Impervious Area Treated	New Vegetated Area Treated	Exg. Impervious Area Treated	Exg. Vegetated Area Treated	Treated by:
	New Building	New Pavement						
	Sq. Ft.	Sq. Ft.	Sq. Ft.	Sq. Ft.	Sq. Ft.	Sq. Ft.	Sq. Ft.	
19		6,030	280	4,620			3,400	Vegetated Und.Soil Filter
20	3,370							
21		2,540	6,850					
23			12,030					
26			2,950					
30		3,200	7,770					
31	33,100			33,100				Subsurface Sand Filter
32		9,200	1,900	9,200	1,900	2,800	3,860	Subsurface Sand Filter
33		2,440	2,290	2,440	2,290	1,030	1,100	Subsurface Sand Filter
Totals =	36,470	23,410	34,070	49,360	4,190	3,830	8,360	
				Treated	Treated	Treated	Treated	

NOTES

- Total New Impervious area requiring treatment is $36,470 + 23,410 = 59,880$ sq. ft.
The amount of New Impervious area receiving treatment is 49,360 sq.ft.
Percent of the total **New Impervious** area being treated is $49360/59880 = 82.4 \%$
- Total New Developed area requiring treatment is $59,880 + 34,070 = 93,950$ sq. ft.
Total New Developed area being treated is $49,360 + 4,190 = 53,550$ sq. ft.
Percent of the total New Developed area being treated is $53,550/93,950 = 57.0 \%$
Including the existing areas being treated, the total **New Developed** area being treated is $(53,550+3830+8360)/93,950 = 70.0 \%$
- Conclusion: Percentage of treatment required under DEP Chapter 500 Section 4(C)(2)(d) is **60%**. (see attached redevelopment calculations)
Since the proposed treatment exceeds the required redevelopment treatment level, the project is in compliance with Chapter 500.

STORMWATER QUALITY - TREATMENT SIZING

Project: Yarmouth Elementary School
Yarmouth, Maine
Project No. 19101

Date 10/30/2019

Underdrained Subsurface Soil Filter

NE Building Addition + New Parking/walks

IMPERVIOUS AREAS CAPTURED: (proposed) = 48,400 sf

GRASS AREAS CAPTURED:(proposed) = 9,000 sf

MIN. FILTER BED SIZE:

(1"/12") 48400 + (0.4"/12") 9000 = 4,333 cf min. bed Water Quality Vol.(WQV)

5% 48,400 + 2% 9,000 = 2,600 sf minimum bed area

Actual Bed Volume Proposed @ Water Quality Volume Depth = **4,340 cf**

Actual Bed Area Proposed = **3,504 sf**

Use StormTech SC 310

Each chamber 7.1' x 3.3' = 31 CF storage with 6" crushed stone base (23.5 sf/chamber)

14 Rows of 10 Chambers = 140 Chambers at 31 CF = 4340 CF

Bed size = 48' x 73' = 3504 sf

Underdrained Soil Filter "1"

New 5th Grade Playground

IMPERVIOUS AREAS CAPTURED: (proposed) = 4,620 sf

GRASS AREAS CAPTURED:(proposed) = 3,400 sf

MIN. FILTER BED SIZE:

(1"/12") 4620 + (0.4"/12") 3400 = 498 cf min. bed Water Quality Vol.(WQV)

5% 4,620 + 2% 3,400 = 299 sf minimum bed area

Actual Bed Volume Proposed @ Water Quality Volume Depth = **736 cf**

Actual Bed Area Proposed 6' x 90' = **540 sf** **OK**

19101 Yarmouth Elementary -POST-5thPlaygrd-REV2*Type II 24-hr 2 yr Rainfall=3.10"*

Prepared by {enter your company name here}

Printed 11/12/2021

HydroCAD® 10.00-24 s/n 00770 © 2018 HydroCAD Software Solutions LLC

Time span=0.00-24.00 hrs, dt=0.01 hrs, 2401 points

Runoff by SCS TR-20 method, UH=SCS, Weighted-CN

Reach routing by Stor-Ind+Trans method - Pond routing by Stor-Ind method

Subcatchment18S: North side YESRunoff Area=94,400 sf 25.42% Impervious Runoff Depth>1.19"
Flow Length=400' Tc=19.5 min CN=78 Runoff=2.87 cfs 0.215 af**Subcatchment19S: 5th Grade Playground**Runoff Area=53,890 sf 9.72% Impervious Runoff Depth>0.92"
Flow Length=295' Tc=13.0 min CN=73 Runoff=1.51 cfs 0.094 af**Reach WAP 4: WAP 4**Inflow=2.34 cfs 0.386 af
Outflow=2.34 cfs 0.386 af

19101 Yarmouth Elementary -POST-5thPlaygrd-REV2

Type II 24-hr 2 yr Rainfall=3.10"

Prepared by {enter your company name here}

Printed 11/12/2021

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Summary for Subcatchment 18S: North side YES

Runoff = 2.87 cfs @ 12.13 hrs, Volume= 0.215 af, Depth> 1.19"

Runoff by SCS TR-20 method, UH=SCS, Weighted-CN, Time Span= 0.00-24.00 hrs, dt= 0.01 hrs
Type II 24-hr 2 yr Rainfall=3.10"

Area (sf)	CN	Description
39,730	70	Woods, Good, HSG C
24,000	98	Paved parking, HSG C
* 30,670	74	Grass 'C'
94,400	78	Weighted Average
70,400		74.58% Pervious Area
24,000		25.42% Impervious Area

Tc (min)	Length (feet)	Slope (ft/ft)	Velocity (ft/sec)	Capacity (cfs)	Description
10.2	150	0.0440	0.24		Sheet Flow, Grass: Short n= 0.150 P2= 3.00"
9.3	250	0.0080	0.45		Shallow Concentrated Flow, Woodland Kv= 5.0 fps
19.5	400	Total			

Summary for Subcatchment 19S: 5th Grade Playground

Runoff = 1.51 cfs @ 12.06 hrs, Volume= 0.094 af, Depth> 0.92"

Runoff by SCS TR-20 method, UH=SCS, Weighted-CN, Time Span= 0.00-24.00 hrs, dt= 0.01 hrs
Type II 24-hr 2 yr Rainfall=3.10"

Area (sf)	CN	Description
30,680	70	Woods, Good, HSG C
* 5,240	98	paved
* 3,440	74	Grass 'C'
* 6,250	80	Garden
* 8,280	65	Bark Mulch Playground Surface
53,890	73	Weighted Average
48,650		90.28% Pervious Area
5,240		9.72% Impervious Area

Tc (min)	Length (feet)	Slope (ft/ft)	Velocity (ft/sec)	Capacity (cfs)	Description
10.6	75	0.0100	0.12		Sheet Flow, Grass: Short n= 0.150 P2= 3.00"
0.6	100	0.0060	2.88	0.57	Pipe Channel, 6.0" Round Area= 0.2 sf Perim= 1.6' r= 0.13' n= 0.010
1.8	120	0.0500	1.12		Shallow Concentrated Flow, Woodland Kv= 5.0 fps
13.0	295	Total			

Summary for Reach WAP 4: WAP 4

Inflow Area = 5.704 ac, 12.57% Impervious, Inflow Depth > 0.81" for 2 yr event
Inflow = 2.34 cfs @ 12.43 hrs, Volume= 0.386 af
Outflow = 2.34 cfs @ 12.43 hrs, Volume= 0.386 af, Atten= 0%, Lag= 0.0 min

Routing by Stor-Ind+Trans method, Time Span= 0.00-24.00 hrs, dt= 0.01 hrs

Time span=0.00-24.00 hrs, dt=0.01 hrs, 2401 points
Runoff by SCS TR-20 method, UH=SCS, Weighted-CN
Reach routing by Stor-Ind+Trans method - Pond routing by Stor-Ind method

Subcatchment18S: North side YES Runoff Area=94,400 sf 25.42% Impervious Runoff Depth>2.36"
Flow Length=400' Tc=19.5 min CN=78 Runoff=5.80 cfs 0.427 af

Subcatchment19S: 5th Grade Playground Runoff Area=53,890 sf 9.72% Impervious Runoff Depth>1.96"
Flow Length=295' Tc=13.0 min CN=73 Runoff=3.37 cfs 0.202 af

Reach WAP 4: WAP 4 Inflow=8.13 cfs 0.893 af
Outflow=8.13 cfs 0.893 af

Summary for Subcatchment 18S: North side YES

Runoff = 5.80 cfs @ 12.12 hrs, Volume= 0.427 af, Depth> 2.36"

Runoff by SCS TR-20 method, UH=SCS, Weighted-CN, Time Span= 0.00-24.00 hrs, dt= 0.01 hrs
 Type II 24-hr 10 yr Rainfall=4.60"

Area (sf)	CN	Description
39,730	70	Woods, Good, HSG C
24,000	98	Paved parking, HSG C
* 30,670	74	Grass 'C'
94,400	78	Weighted Average
70,400		74.58% Pervious Area
24,000		25.42% Impervious Area

Tc (min)	Length (feet)	Slope (ft/ft)	Velocity (ft/sec)	Capacity (cfs)	Description
10.2	150	0.0440	0.24		Sheet Flow, Grass: Short n= 0.150 P2= 3.00"
9.3	250	0.0080	0.45		Shallow Concentrated Flow, Woodland Kv= 5.0 fps
19.5	400	Total			

Summary for Subcatchment 19S: 5th Grade Playground

Runoff = 3.37 cfs @ 12.06 hrs, Volume= 0.202 af, Depth> 1.96"

Runoff by SCS TR-20 method, UH=SCS, Weighted-CN, Time Span= 0.00-24.00 hrs, dt= 0.01 hrs
 Type II 24-hr 10 yr Rainfall=4.60"

Area (sf)	CN	Description
30,680	70	Woods, Good, HSG C
* 5,240	98	paved
* 3,440	74	Grass 'C'
* 6,250	80	Garden
* 8,280	65	Bark Mulch Playground Surface
53,890	73	Weighted Average
48,650		90.28% Pervious Area
5,240		9.72% Impervious Area

Tc (min)	Length (feet)	Slope (ft/ft)	Velocity (ft/sec)	Capacity (cfs)	Description
10.6	75	0.0100	0.12		Sheet Flow, Grass: Short n= 0.150 P2= 3.00"
0.6	100	0.0060	2.88	0.57	Pipe Channel, 6.0" Round Area= 0.2 sf Perim= 1.6' r= 0.13' n= 0.010
1.8	120	0.0500	1.12		Shallow Concentrated Flow, Woodland Kv= 5.0 fps
13.0	295	Total			

Summary for Reach WAP 4: WAP 4

Inflow Area = 5.704 ac, 12.57% Impervious, Inflow Depth > 1.88" for 10 yr event
Inflow = 8.13 cfs @ 12.17 hrs, Volume= 0.893 af
Outflow = 8.13 cfs @ 12.17 hrs, Volume= 0.893 af, Atten= 0%, Lag= 0.0 min

Routing by Stor-Ind+Trans method, Time Span= 0.00-24.00 hrs, dt= 0.01 hrs

Time span=0.00-24.00 hrs, dt=0.01 hrs, 2401 points
Runoff by SCS TR-20 method, UH=SCS, Weighted-CN
Reach routing by Stor-Ind+Trans method - Pond routing by Stor-Ind method

Subcatchment18S: North side YES Runoff Area=94,400 sf 25.42% Impervious Runoff Depth>3.39"
Flow Length=400' Tc=19.5 min CN=78 Runoff=8.32 cfs 0.612 af

Subcatchment19S: 5th Grade Playground Runoff Area=53,890 sf 9.72% Impervious Runoff Depth>2.91"
Flow Length=295' Tc=13.0 min CN=73 Runoff=5.01 cfs 0.300 af

Reach WAP 4: WAP 4 Inflow=12.96 cfs 1.349 af
Outflow=12.96 cfs 1.349 af

Summary for Subcatchment 18S: North side YES

Runoff = 8.32 cfs @ 12.12 hrs, Volume= 0.612 af, Depth> 3.39"

Runoff by SCS TR-20 method, UH=SCS, Weighted-CN, Time Span= 0.00-24.00 hrs, dt= 0.01 hrs
 Type II 24-hr 25 yr Rainfall=5.80"

Area (sf)	CN	Description
39,730	70	Woods, Good, HSG C
24,000	98	Paved parking, HSG C
* 30,670	74	Grass 'C'
94,400	78	Weighted Average
70,400		74.58% Pervious Area
24,000		25.42% Impervious Area

Tc (min)	Length (feet)	Slope (ft/ft)	Velocity (ft/sec)	Capacity (cfs)	Description
10.2	150	0.0440	0.24		Sheet Flow, Grass: Short n= 0.150 P2= 3.00"
9.3	250	0.0080	0.45		Shallow Concentrated Flow, Woodland Kv= 5.0 fps
19.5	400	Total			

Summary for Subcatchment 19S: 5th Grade Playground

Runoff = 5.01 cfs @ 12.05 hrs, Volume= 0.300 af, Depth> 2.91"

Runoff by SCS TR-20 method, UH=SCS, Weighted-CN, Time Span= 0.00-24.00 hrs, dt= 0.01 hrs
 Type II 24-hr 25 yr Rainfall=5.80"

Area (sf)	CN	Description
30,680	70	Woods, Good, HSG C
* 5,240	98	paved
* 3,440	74	Grass 'C'
* 6,250	80	Garden
* 8,280	65	Bark Mulch Playground Surface
53,890	73	Weighted Average
48,650		90.28% Pervious Area
5,240		9.72% Impervious Area

Tc (min)	Length (feet)	Slope (ft/ft)	Velocity (ft/sec)	Capacity (cfs)	Description
10.6	75	0.0100	0.12		Sheet Flow, Grass: Short n= 0.150 P2= 3.00"
0.6	100	0.0060	2.88	0.57	Pipe Channel, 6.0" Round Area= 0.2 sf Perim= 1.6' r= 0.13' n= 0.010
1.8	120	0.0500	1.12		Shallow Concentrated Flow, Woodland Kv= 5.0 fps
13.0	295	Total			

Summary for Reach WAP 4: WAP 4

Inflow Area = 5.704 ac, 12.57% Impervious, Inflow Depth > 2.84" for 25 yr event
Inflow = 12.96 cfs @ 12.13 hrs, Volume= 1.349 af
Outflow = 12.96 cfs @ 12.13 hrs, Volume= 1.349 af, Atten= 0%, Lag= 0.0 min

Routing by Stor-Ind+Trans method, Time Span= 0.00-24.00 hrs, dt= 0.01 hrs

having an area in excess of 3,500 square feet; and

(4) It is construction or modification of equipment or facilities that are ancillary to and necessary for the operation of the ski area facility permitted pursuant to this article, including, but not limited to, snowmaking equipment, lift towers, lights, signs, fences, water or air pumps, pump houses and storage buildings. [2011, c. 551, §3 (NEW).]

B. The permittee shall annually notify the department of any new construction or modifications conducted during the previous 12 months that fall under this exemption. The notice must identify the type, location and ground area of the new construction or modification. With the annual notification, the permittee shall provide to the department development plans certified by a professional engineer for the new construction or modification undertaken pursuant to this subsection. [2011, c. 551, §3 (NEW).]

C. When review under this article is required for new construction at or a modification of a permitted ski area facility, the permittee shall provide plans for the new development, as well as for those activities that have been undertaken pursuant to this subsection. [2011, c. 551, §3 (NEW).]

[2011, c. 551, §3 (NEW) .]

New 2011
27. Exemption for educational institutions. New construction at or a modification of a campus of an educational institution permitted pursuant to this article is exempt from review under this article as provided in this subsection. For purposes of this subsection, "educational institution" means any private or public school or postsecondary institution.

A. New construction at or a modification of a campus of an educational institution permitted pursuant to this article is exempt from review under this article if the additional disturbed area not to be revegetated does not exceed 30,000 square feet ground area in any calendar year and does not exceed 60,000 square feet ground area in total. [2011, c. 551, §3 (NEW).]

B. The permittee shall annually notify the department of any new construction or modifications conducted during the previous 12 months that fall under this exemption. The notice must identify the type, location and ground area of the new construction or modification. With the annual notification, the permittee shall provide to the department development plans certified by a professional engineer for the new construction or modification undertaken pursuant to this subsection. [2011, c. 551, §3 (NEW).]

C. When review under this article is required at an educational institution permitted pursuant to this article, the permittee shall provide plans for the new development, as well as for those

SITE MAINTENANCE PLAN

(AFTER CONSTRUCTION IS COMPLETED)

FOR

YARMOUTH ELEMENTARY SCHOOL

**McCARTNEY STREET
YARMOUTH, MAINE**

June 2019

REVISED December 2021

Prepared by Frank L. Crabtree, PE(ME 3993)
Harriman, Auburn, ME

Site Description

The site as referenced in this document refers to the Yarmouth Elementary School on McCartney Street in Yarmouth, ME. Refer to the site plans prepared by Harriman Architects and Engineers dated June 2019 for referenced site locations. The stormwater treatment system as referenced within this document refers to the system of catch basins, pipes, swales, and subsurface chamber sand filters designed to collect, convey, and treat stormwater runoff from the site.

Facility Contacts

Facility:	Yarmouth Elementary School Additions McCartney Street Yarmouth, ME 04096
Owner:	Yarmouth School Department Telephone: 207-846-5586 Andrew Dolloff, Superintendent
Maintenance Responsibility:	Bruce Bickford, Facilities Director Telephone: 207-838-6648
Consultant/Designer:	Harriman Architects and Engineers 46 Harriman Drive Auburn, ME 04210 Telephone: 207-784-5100 Frank L. Crabtree, P.E. (fcrabtree@harriman.com)

Site Maintenance Plan Overview and Objectives

The Site Maintenance Plan (SMP) is an important component of the overall stormwater management system for the site. The SMP addresses various maintenance activities that should occur after construction and site stabilization. Proper implementation of the SMP can minimize pollutant generation and transport and maintain the stormwater treatment system to ensure proper operation. This SMP includes three primary components:

1. Site Management Practices
2. Inspections
3. Routine Maintenance and Corrective Actions

1. Site Management Practices

Site management practices are aimed at reducing pollutants by minimizing use of certain materials, using alternative materials, or removing pollutants prior to discharge to the stormwater treatment system. These practices shall include:

- a. Use slow release sulfur or plastic coated ureaform fertilizers (e.g., Nutralene).
- b. Do not fertilize vegetated swales or detention areas once vegetation is established.
- c. Minimize use of pesticides by using a sound integrated pest management (IPM) approach to monitor and control the actual pests present.
- d. Collect and remove autumn leaves to minimize transport to the stormwater treatment system.
- e. Minimize use of de-icing materials and sand.
- f. Routine sweeping of parking areas and driveways.
- g. Fertilizers, pesticides and other hazardous materials should be stored in enclosed areas to avoid exposure to precipitation. Material handling should be conducted to minimize risk of spillage and release to the storm water treatment system.

2. Inspections

A series of routine inspections shall be completed to allow for the early identification of potential problems, and to guide routine maintenance activities. Inspections shall be carried out in accordance with the Site Inspection Schedule (Table 1). Dates and observations shall be recorded for each inspection on the attached 'Inspection Log'. Inspections shall be done by a person with knowledge of erosion and stormwater control, including the standards and conditions in the permits.

3. Routine Maintenance and Corrective Actions

Routine maintenance activities are designed to ensure proper function of the stormwater management system and minimize pollutant transport from the site. Routine maintenance activities must be completed according to the schedule (Table 1) provided in this plan. This schedule is the minimum amount of maintenance required, and more frequent maintenance may be needed when indicated by the inspections. Corrective actions (supplemental maintenance activities or repairs) should be completed within 7 days of the inspection identifying the problem. Each maintenance activity will be recorded on the attached 'Maintenance and Repair Log'.

Following completion of construction, the Town of Yarmouth(Yarmouth School Department) will be responsible for cleaning and maintaining stormwater components on the schedule outlined in Table 1.

Place removed sediments in an area of low erosion potential, either on-site or off-site, and seed with erosion control seed mix.

The following describes specific stormwater facilities maintenance requirements and minimum schedule of inspection and maintenance.

1. Open swales and ditches need to be inspected in the spring and fall, or after a major rainfall event, to assure that debris or sediments do not reduce the effectiveness of the system. Debris needs to be removed at that time. Sign of erosion or blockage shall be immediately repaired to assure a vigorous growth of vegetation for the stability of the structure and proper functioning. Swales that show newly formed channels or gullies will be immediately repaired by reseeding/sodding of bare spots, removal of trash, leaves and/or accumulated sediments, and the control of woody or other undesirable vegetation.
2. Vegetated ditches should be mowed at least once during the growing season. Larger brush or trees must not be allowed to become established in the channel. Any areas where the vegetation fails will be subject to erosion and should be repaired and revegetated.
3. If sediment in culverts or piped drainage systems exceeds 20% of the diameter of the pipe, it should be removed. This may be accomplished by hydraulic flushing or other mechanical means; however, care should be taken to not flush the sediments into the filter basins, or retention/detention pond as it will reduce the pond's capacity and hasten the time when it must be cleaned. Storm pipes should be inspected on an annual basis.
4. Catch basin sumps and the outlet control structures shall be cleaned of debris and sediment at least annually to minimize clogging and transportation of sediment during rainfall events.
5. Paved surfaces shall be swept or vacuumed at least annually in the spring to remove winter sand and periodically during the year on an as-needed basis to minimize the transportation of sediment during rainfall events.
6. Under-drained Soil Filter Basins and Bioretention Cells shall be inspected after every major storm (2 inches of rainfall in a 24-hour period) during the first 6 months following construction to ensure proper operation. Thereafter, the facilities shall be inspected at least once every six months following significant rainfall to ensure that the facility is draining between 24 and 48 hours. Facilities that do not drain shall be rototilled to a depth of 8 inches. If rototilling does not result in improved drainage, the top several

inches of filter bed material shall be removed and properly disposed of. New filter bed material shall be placed in the bed and revegetated.

7. Underdrained Subsurface Sand Filter shall be inspected semi-annually and following major storm events. The system should be inspected after every major storm in the first few months to ensure proper function. Thereafter the filter should be inspected at least once every six months to ensure that it is draining within 24 hours to 36 hours. Cleaning of the pre-treatment device shall be done as needed. When the average depth of sediment throughout the length of the Isolator Row exceeds 3 inches, clean-out must be performed.

4. DEP 5-Year Re-certification.

Submit a certification of the following to the department within three months of the expiration of each five-year interval from the date of issuance of the permit.

(a) Identification and repair of erosion problems. All areas of the project site have been inspected for areas of erosion, and appropriate steps have been taken to permanently stabilize these areas.

(b) Inspection and repair of stormwater control system. All aspects of the stormwater control system have been inspected for damage, wear, and malfunction, and appropriate steps have been taken to repair or replace the system, or portions of the system.

(c) Maintenance. The erosion and stormwater maintenance plan for the site is being implemented as written, or modifications to the plan have been submitted to and approved by the department, and the maintenance log is being maintained.

Table 1 YARMOUTH ELEMENTARY SCHOOL Long-Term Inspection & Maintenance Plan			
	Spring	Fall or Yearly	After a Major Storm
Vegetated Areas			
Inspect all slopes and embankments	X		X
Replant bare areas or areas with sparse growth	X		X
Armor areas with rill erosion with an appropriate lining or divert the erosive flows to on-site areas able to withstand concentrated flows.	X		X
Stormwater Channels			
Inspect ditches, swales and other open stormwater channels	X	X	X
Remove any obstructions and accumulated sediments or debris	X	X	
Control vegetated growth and woody vegetation		X	
Repair any erosion of the ditch lining		X	
Mow vegetated ditches		X	
Remove woody vegetation growing through riprap		X	
Repair any slumping side slopes		X	
Replace riprap where underlying filter fabric or underdrain gravel is showing or where stones have dislodged		X	
Culverts			
Remove accumulated sediments and debris at the inlet, at the outlet, and within the conduit	X	X	X
Repair any erosion damage at the culvert's inlet and outlet	X	X	X
Catch Basin Systems			
Remove and legally dispose of accumulated sediments and debris from the bottom of the basin, inlet grates, inflow channels to the basin, and pipes between basins	X	X	
Remove floating debris and floating oils (using oil absorptive pads) from any trap designed for such, and dispose in a legal manner	X	X	
Roadways and Paved Surfaces			
Clear accumulated winter sand in parking lots and along roadways	X		
Sweep pavement to remove sediment	X		
Grade road shoulders and remove excess sand either manually or by front-end loader	X		

Table 1 YARMOUTH ELEMENTARY SCHOOL Long-Term Inspection & Maintenance Plan			
	Spring	Fall or Yearly	After a Major Storm
Ensure that stormwater is not impeded by accumulations of material or false ditches in the shoulder	X		
Subsurface Sand Filter – Isolator Rows			
SEE ATTACHED FORM			
Vegetated Under-drained Filter Basins			
SEE ATTACHED FORM			

The maintenance needs for most vegetative and stabilization measures may be found in the Maine Erosion and Sediment Control BMPs manual, most recent edition.

YARMOUTH ELEMENTARY SCHOOL
Subsurface Sand Filter Inspection Log

Subsurface Sand Filter – Isolator Rows			
	Spring	Fall or Yearly	
A. Inspect isolator rows at each manhole and inspection port to see if collected sediment is 3” or deeper.	X	X	
B. Clean sediment out of sediment chamber with Jet-Vacuum equipment. If sediment is not at least 3” deep, the cleanout can be postponed until sediment build-up is at this level.		X	
C. Remove accumulated floating oils and trash. Use absorbent pads to remove oils, if sediment removal by vacuum truck is not concurrent.		X	
D. Inspect drainage rate to verify the system drains between 24 to 36 hours.	X	X	

Date	Device/Area Inspected	Inspected By	Observations, Deficiencies & Recommended Corrective Actions
	A. Isolator row.		
	B. Clean sediment.		
	C. Remove oil/trash.		
	D. Drainage rate.		
	A. Isolator row.		
	B. Clean sediment.		
	C. Remove oil/trash.		
	D. Drainage rate.		
	A. Isolator row.		
	B. Clean sediment.		
	C. Remove oil/trash.		
	D. Drainage rate.		

YARMOUTH HIGH SCHOOL
Vegetated Soil Filter Basin Inspection Log

Vegetated Under-drained Soil Filter Basins				
	Spring	Fall or Yearly	After a Major Storm	Every 2- 5 Years
A. Verify that no snow is plowed into or stored in the filter basin.	X	X		
B. Verify that no heavy equipment drives in or is stored in the filter basin.		X		
C. Inspect soil filter to see that collected water drains within 24 hours.	X	X	X	
D. Rototill top 6" soil, or remove and replace the top 3" to 4" of filter soil with clean soil to the proper specification, when the bed fails to drain dry within 24 to 48 hours.				X
E. Remove accumulated sediment, dead portions of plants, excessive growth, and weeds.		X		
F. Mow grass-covered filter bed bottom no shorter than 6", at a frequency of no more than 2 times per growing season to maintain a high-grass meadow. Do not fertilize unless absolutely needed.	X	X		
G. Inspect vegetated emergency spillway for erosion or vegetation growth.	X	X		
H. Inspect crushed stone filter strip for sediment build-up, and clean out.	X	X		

Date	Device/Area Inspected	Inspected By	Observations, Deficiencies & Recommended Corrective Actions
	A. Snow.		
	B. Equipment.		
	C. Drainage rate.		
	D. Rototill.		
	E. Remove sediment.		
	F. Mow bed bottom.		
	G. Inspect spillway.		
	H. Crush Stone Filter		

YARMOUTH ELEMENTARY SCHOOL

GENERAL INSPECTION LOG

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YARMOUTH ELEMENTARY SCHOOL

MAINTENANCE LOG

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HARRIMAN

**YARMOUTH ELEMENTARY SCHOOL
5TH GRADE PLAYGROUND
121 McCARTNEY STREET
SITE PLAN REVIEW AND SPECIAL EXCEPTION**

Erosion and Sedimentation Control

A: Narrative:

The attached drawing C30.1 and C50.1 locates the proposed grading and erosion control measures for the development of the site. Drawing C00.3 Site Erosion Control Notes, specifies the erosion control methods and schedule.

The predominant soil type on the playground area of the site is defined as Scatic silt loam, which is classified as hydrologic soil group 'C'. There are areas of wetland soils on site, which are described in the attached wetland survey report by Stantec. The site has been fully developed for many decades. There are no known erosion or sedimentation problem areas on the site.

Prior to excavation or filling in a particular area, erosion control measures will be installed in that watershed, as shown on the plans. The contractor will limit stripped and un-stabilized ground areas as much as possible, at any one time. Silt fencing or bark mix filter berms will be erected where shown, when construction in each area threatens silt migration off the property. Generally, a minimum of 4 inch layer of loam will be used to aid stability and to hold moisture for vegetation on all re-vegetated surfaces.

Temporary erosion control barriers will be observed weekly and maintained and cleaned, as necessary, by the Site Contractor until the permanent soil stability is achieved. Drawing C00.3 Site Erosion Control Notes details construction erosion control maintenance. Following completion of construction and earth stabilization, the Site Contractor will remove all temporary erosion control measures from the site, and will remove trapped sediments from ponding areas, and silt barriers. Removed silt will be placed in an approved area of low erosion potential, seeded, and mulched.

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**YARMOUTH ELEMENTARY SCHOOL
5TH GRADE PLAYGROUND
121 McCARTNEY STREET
SITE PLAN REVIEW AND SPECIAL EXCEPTION**

Soils

A. Soil Survey:

The attached medium intensity soil map and report from the Natural Resources Conservation Service (NRCS) describes the soils on the development site. This is the same soil mapping method used for the original 1990 Elementary/Middle school development drainage study. Therefore, for consistency, the current stormwater calculations of the Hydrocad model are based on this mapping for determination of the soil type and Hydrologic Soil Group designation, as shown on attached drawing C12.1. The existing educational/recreational site, shown on the drawings, has been disturbed over many decades, to create relatively flat areas for drives, parking, and play areas. The predominant soil type on the playground area of the site is defined as Scantic silt loam, which is classified as hydrologic soil group 'C'.

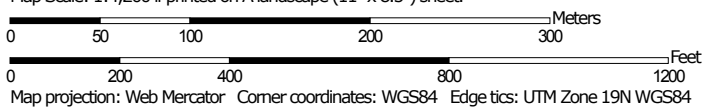
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Soil Map—Cumberland County and Part of Oxford County, Maine
(Yarmouth Elementary School)



Soil Map may not be valid at this scale.

Map Scale: 1:4,200 if printed on A landscape (11" x 8.5") sheet.



Natural Resources
Conservation Service


Web Soil Survey
National Cooperative Soil Survey

2/18/2019
Page 1 of 3


Soil Map—Cumberland County and Part of Oxford County, Maine
(Yarmouth Elementary School)


MAP LEGEND

Area of Interest (AOI)

 Area of Interest (AOI)

Soils

 Soil Map Unit Polygons

 Soil Map Unit Lines

 Soil Map Unit Points

Special Point Features



Blowout



Borrow Pit



Clay Spot



Closed Depression



Gravel Pit



Gravelly Spot



Landfill



Lava Flow



Marsh or swamp



Mine or Quarry



Miscellaneous Water



Perennial Water



Rock Outcrop



Saline Spot



Sandy Spot



Severely Eroded Spot



Sinkhole



Slide or Slip



Sodic Spot



Spoil Area



Stony Spot



Very Stony Spot



Wet Spot



Other



Special Line Features

Water Features



Streams and Canals

Transportation



Rails



Interstate Highways



US Routes



Major Roads



Local Roads

Background



Aerial Photography

MAP INFORMATION

The soil surveys that comprise your AOI were mapped at 1:24,000.

Warning: Soil Map may not be valid at this scale.

Enlargement of maps beyond the scale of mapping can cause misunderstanding of the detail of mapping and accuracy of soil line placement. The maps do not show the small areas of contrasting soils that could have been shown at a more detailed scale.

Please rely on the bar scale on each map sheet for map measurements.

Source of Map: Natural Resources Conservation Service

Web Soil Survey URL:

Coordinate System: Web Mercator (EPSG:3857)

Maps from the Web Soil Survey are based on the Web Mercator projection, which preserves direction and shape but distorts distance and area. A projection that preserves area, such as the Albers equal-area conic projection, should be used if more accurate calculations of distance or area are required.

This product is generated from the USDA-NRCS certified data as of the version date(s) listed below.

Soil Survey Area: Cumberland County and Part of Oxford County, Maine

Survey Area Data: Version 15, Sep 6, 2018

Soil map units are labeled (as space allows) for map scales 1:50,000 or larger.

Date(s) aerial images were photographed: Dec 31, 2009—Oct 13, 2016

The orthophoto or other base map on which the soil lines were compiled and digitized probably differs from the background imagery displayed on these maps. As a result, some minor shifting of map unit boundaries may be evident.

Map Unit Legend

Map Unit Symbol	Map Unit Name	Acres in AOI	Percent of AOI
BgB	Belgrade very fine sandy loam, 0 to 8 percent slopes	6.0	19.7%
EmB	Elmwood fine sandy loam, 0 to 8 percent slopes	3.6	11.9%
PbB	Paxton fine sandy loam, 3 to 8 percent slopes	2.0	6.7%
RbA	Ridgebury fine sandy loam, 0 to 3 percent slopes	5.5	18.2%
Sn	Scantic silt loam, 0 to 3 percent slopes	12.6	41.5%
Sz	Swanton fine sandy loam	0.1	0.2%
WrB	Woodbridge fine sandy loam, 0 to 8 percent slopes	0.6	1.9%
Totals for Area of Interest		30.3	100.0%

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**YARMOUTH ELEMENTARY SCHOOL
5TH GRADE PLAYGROUND
121 McCARTNEY STREET
SITE PLAN REVIEW AND SPECIAL EXCEPTION**

Agency Approvals

- Maine Department of Environmental Protection, Site Location of Development (original permit #L-16850-22-C-M): an Educational Exemption notification will be submitted to MDEP by the end of the calendar year that the construction is completed, according to the attached MRSA Title 38, Section 488, paragraph 27. The small additional 4,620 sq. ft. of impervious surface will be added to the existing Site Location of Development permit.

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having an area in excess of 3,500 square feet; and

(4) It is construction or modification of equipment or facilities that are ancillary to and necessary for the operation of the ski area facility permitted pursuant to this article, including, but not limited to, snowmaking equipment, lift towers, lights, signs, fences, water or air pumps, pump houses and storage buildings. [2011, c. 551, §3 (NEW).]

B. The permittee shall annually notify the department of any new construction or modifications conducted during the previous 12 months that fall under this exemption. The notice must identify the type, location and ground area of the new construction or modification. With the annual notification, the permittee shall provide to the department development plans certified by a professional engineer for the new construction or modification undertaken pursuant to this subsection. [2011, c. 551, §3 (NEW).]

C. When review under this article is required for new construction at or a modification of a permitted ski area facility, the permittee shall provide plans for the new development, as well as for those activities that have been undertaken pursuant to this subsection. [2011, c. 551, §3 (NEW).]

[2011, c. 551, §3 (NEW) .]

New 2011
27. Exemption for educational institutions. New construction at or a modification of a campus of an educational institution permitted pursuant to this article is exempt from review under this article as provided in this subsection. For purposes of this subsection, "educational institution" means any private or public school or postsecondary institution.

A. New construction at or a modification of a campus of an educational institution permitted pursuant to this article is exempt from review under this article if the additional disturbed area not to be revegetated does not exceed 30,000 square feet ground area in any calendar year and does not exceed 60,000 square feet ground area in total. [2011, c. 551, §3 (NEW).]

B. The permittee shall annually notify the department of any new construction or modifications conducted during the previous 12 months that fall under this exemption. The notice must identify the type, location and ground area of the new construction or modification. With the annual notification, the permittee shall provide to the department development plans certified by a professional engineer for the new construction or modification undertaken pursuant to this subsection. [2011, c. 551, §3 (NEW).]

C. When review under this article is required at an educational institution permitted pursuant to this article, the permittee shall provide plans for the new development, as well as for those

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**YARMOUTH ELEMENTARY SCHOOL
5TH GRADE PLAYGROUND
121 McCARTNEY STREET
SITE PLAN REVIEW AND SPECIAL EXCEPTION**

Site Plan Review Criteria (Chapter 702, Article 1 H)

1. CONFORMANCE WITH COMPREHENSIVE PLAN:
It is appropriate to develop a playground at the existing elementary school in its historic location that meets the criteria for a walkable school that is favored in the Comprehensive Plan.
2. TRAFFIC: Not Applicable.
3. PARKING AND VEHICULAR CIRCULATION: Not Applicable.
4. SANITARY SEWERAGE: Not Applicable.
5. WATER: Not Applicable.
6. FIRE SAFETY: Not Applicable.
7. BUFFERING:
Construction of the new playground will not clear any additional vegetation and will maintain a minimum 60' wide mature wooded buffer between the new playground and the northerly property line.
8. NATURAL AREAS:
The additional playground development on this developed school site will not impact wetlands, geographic features, or wildlife and fisheries habitats.
9. LIGHTING:
Wall-mounted building security lighting is provided around the entire school, including this proposed playground area. The playground is not intended for night-time use.
10. STORMWATER MANAGEMENT: See Exhibit 14.

11. EROSION AND SEDIMENTATION CONTROL: See Exhibit 15.
12. BUILDINGS: Not Applicable.
13. EXISTING LANDSCAPING:

No existing trees will need to be cleared for the proposed playground development. Only approx. 8,800 sq. ft. of trees and brush will need to be cleared for the relocated garden area.
14. INFRASTRUCTURE: Not Applicable.
15. ADVERTISING FEATURES: Not Applicable.
16. DESIGN RELATIONSHIP TO SITE AND SURROUNDING PROPERTIES:

The playground addition will fit with the existing site use and is being placed in an area that has previously been an open area used by students and staff. The added stormwater treatment bed will fit into the site topography and is buffered as to not be objectionable to neighboring properties.
17. SCENIC VISTAS OR AREAS:

No views on the Town's list of scenic vistas are affected by this property.
18. UTILITIES: Not Applicable.
19. TECHNICAL STANDARDS:

The school playground is designed to meet the pertinent Town Technical Standards as much as possible. Stormwater management facilities are designed to meet Maine DEP Chapter 500 standards. Earthmoving operations will be done during allowable work hours and with care to not track soil onto public streets.
20. ROUTE ONE CORRIDOR DESIGN GUIDELINES:

This site is not on Route One.
21. RIGHT, TITLE, OR INTEREST: See Exhibits 4 and 5.
22. FINANCIAL CAPABILITY: See Exhibit 8.
23. SPECIAL EXCEPTION STANDARDS:
 - a. This elementary school playground will not create unhealthy conditions or increase air emissions.
 - b. The new playground will not negatively affect public safety.
 - c. The elementary school has been a compatible educational and recreational use within the neighborhood for many decades. The additional playground will not be a negative visual impact.
 - d. This site is not in a Resource Protection District.

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Offer of Cession

There are no proposed streets, open spaces, or utilities to be offered to the Town.

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Waivers

There are no requested waivers at this time.

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Nuisances

No nuisances of noise, fumes, odors, or pollutants are anticipated from the development of the proposed playground or garden area.

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