

TOWN OF YORK, MAINE

2017-2018



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EDITOR’S STATEMENT

The Town Report includes documentation required by Maine State Statute - MRSA 30A §2801.

This collection of reports has been submitted by the Town Manager, Department Heads, School Officials, the Water and Sewer Districts, the Library, and from those who volunteer on our Boards, Committees and Commissions. You will also find the financial statements from the Town and School Department's Auditors.



MUNICIPAL

PHONE NUMBERS

| | |
|---------------------------------|----------------|
| Animal Control | (207) 363-4444 |
| Assessor's Office | (207) 363-1005 |
| Code Enforcement | (207) 363-1002 |
| Dispatch Center | (207) 363-4444 |
| Finance Department | (207) 363-1004 |
| General (Welfare) Assistance | (207) 363-1008 |
| Parks and Recreation Department | (207) 363-1040 |
| Planning Department | (207) 363-1007 |
| Police Department | (207) 363-1031 |
| Public Works Department | (207) 363-1010 |
| Senior Center | (207) 363-1036 |
| Town Clerk/Tax Collector | (207) 363-1003 |
| Town Manager's Office | (207) 363-1000 |
| York Beach Fire Department | (207) 363-1014 |
| York Village Fire Department | (207) 363-1015 |

SCHOOL

| | |
|---------------------------------|----------------|
| School Superintendent's Office | (207) 363-3403 |
| York High School | (207) 363-3621 |
| York Middle School | (207) 363-4214 |
| Coastal Ridge Elementary School | (207) 363-1800 |
| Village Elementary School | (207) 363-4870 |

STATE/COUNTY

| | |
|---|----------------|
| Attorney General's Office | (207) 628-8800 |
| District Attorney's Office | (207) 363-1230 |
| State Police (Gray) | (207) 657-3030 |
| York County Emergency Management Agency | (207) 324-1578 |
| York County Registrar of Probate | (207) 324-1577 |
| York County Registry of Deeds | (207) 324-1576 |
| York County Sheriff's Office | (207) 324-1113 |

OTHER

| | |
|---|----------------|
| Greater York Region Chamber of Commerce | (207) 363-4422 |
| Waste Management | (800) 972-4545 |
| York Community Service Association | (207) 363-5504 |
| York Public Library | (207) 363-2818 |
| York Sewer District | (207) 363-4232 |
| York Water District | (207) 363-2265 |



GENERAL INFORMATION

Population: Approximately 14,000 year-round residents

Location: Longitude – Between 70 degrees 53 minutes (Bald Head Cliff) and 70 degrees 45 minutes (Western tip, Route 91 and South Berwick)

Latitude – Between 43 degrees 16 minutes (Northern tip, Shore Road and Ogunquit) and 43 degrees 6 minutes (Southern tip, Brave Boat Harbor Road and Kittery)

Approximate Distance From: Boston, Massachusetts 60 miles
 Portsmouth, New Hampshire 9 miles
 Portland, Maine 45 miles
 Augusta, Maine (State Capitol) 105 miles

Beaches: Harbor Beach Route 1A, York Harbor
 Long Sands Beach Long Beach Avenue, York Beach
 Short Sands Beach Ocean Avenue, York Beach
 Passaconaway Beach Shore Road, Cape Neddick

Tax Rate (Fiscal Year):

| | | | | | |
|---------|---------|---------|----------------|---------|---------|
| 1990 | 1991 | 1992 | 1993 | 1994 | 1995 |
| \$37.00 | \$28.00 | \$13.20 | \$12.90 | \$12.80 | \$13.10 |
| 1996 | 1997 | 1998 | 1999 | 2000 | 2001 |
| \$13.10 | \$14.10 | \$14.60 | \$15.70 | \$17.10 | \$19.00 |
| 2002 | 2003 | 2004 | 2005 | 2006 | 2007 |
| \$10.25 | \$9.70 | \$8.75 | \$8.46 | \$8.14 | \$8.10 |
| 2008 | 2009 | 2010 | 2011 | 2012 | 2013 |
| \$8.23 | \$8.58 | \$9.10 | \$9.35 | \$9.96 | \$10.43 |
| 2014 | 2015 | 2016 | 2017 | | |
| \$10.70 | \$11.00 | \$11.15 | \$10.95 | | |

Voting Regulation: Any United States citizen of at least 18 years of age is entitled to vote. To be eligible to vote, you must first register with the Registrar of Voters at Town Hall or at any Motor Vehicle Office. You may also register at the polls with two forms of identification and proof of residency. In order to vote in a Primary Election, you must register as a member of one of the political parties. Absentee Ballots are obtained through the Town Clerk’s Office.



TOWN AND SCHOOL BUILDING INFORMATION

Town Hall
186 York Street
Monday through Friday 8:00 AM to 4:30 PM

Recreation Department
200 US Route One
Monday through Friday 8:30 AM to 4:30 PM

Police Department
9 Hannaford Drive

Village Fire Department
1 Firehouse Drive

Beach Fire Department
18 Railroad Avenue

Recycling and Composting Facility
65 Witchtrot Road
Wednesday and Saturday 9:00 AM to 4:00 PM

York Public Library
15 Long Sands Road
Sunday and Monday – CLOSED
Tuesday, Wednesday, Thursday – 10:00 AM to 7:00 PM
Friday – 10:00 AM to 5:00 PM
Saturday – 10:00 AM to 2:00 PM

School Department Office
469 US Route One

York High School
1 Robert Stevens Drive

York Middle School
30 Organug Road

Coastal Ridge Elementary School
1 Coastal Ridge Drive

Village Elementary School
124 York Street



ELECTED OFFICIALS

Selectmen and Overseers of the Poor

Todd A. Frederick
Dawn Sevigny-Watson
Robert E. Palmer, Jr.
Michael L. Estes
Elizabeth D. Blanchard

Budget Committee

Lawrence Graves
James Smith
Nelson Giordano
Heather Campbell
Nan Graves
Michael Spencer
Thomas Carnicelli

School Committee

Dick Bachelder
David Herbein
Brenda Alexander
Julie Eneman
Gary Phipps

Town Clerk

Mary-Anne Szeniaowski

Town Treasurer

Margaret McIntosh

Moderator

David Ott



MUNICIPAL DEPARTMENT REPORTS



TOWN MANAGER

We are in the midst of a boom in public construction projects! In thinking back in my time here in York, I can't think of a time when we have had so many big projects happening at the same time. Some of these projects were slow to develop, and others are relatively new, yet they are all coming together at the same time. It's amazing and encouraging and so incredibly busy! And credit to three incredible Department Heads who have made most of these projects happen – Mike Sullivan, Dean Lessard, and Chief Bracy. My hat is off to all three of these wonderful community leaders. And there are many community members who have served on the countless building committees for these project, and we see the heart and soul they have put into these projects. So what projects?

Community Auditorium at YHS. This incredible new facility is now completed and in use. Here we see a tremendous new arts facility for our school students, but it is available for more broad community use as well. If you haven't peeked in yet, I encourage you to do this. It's impressive! Additionally, there is a multi-use sport room in this addition. It's a great design and wonderful execution!

New Police Station. Although it opened in the prior fiscal year, this is our Police Department's first year in its new station. We joke that it is the first new police station the Town has built since the Old Gaol in 1719, but in reality this is true! I am seeing the training room of the new Station being used for many community meetings. There is still a bit more work required to finish this project, that being the construction of a new garage at the site. Hopefully we'll get this finished off soon.

Connector Road in York Beach. The Town is constructing a new road that is almost a mile long, and it will improve road and multi-use path access from Route One to York Beach. This road is under construction and I hope it will be in full use for the summer of 2019. At the moment we're looking for public suggestions to name this new road, so please share your thoughts. One thing to watch in the coming years is an extension of the multi-use path out to Mount Agamenticus and then farther west to the Eastern Trail. The Planning Board launched this concept 5 or 10 years ago and here it's starting to come to fruition!

Long Beach Bath House. This is perhaps the most complex land use project I've ever seen, at least from a permitting process. The Town is replacing a tiny old bathhouse built in the 1950s with a larger facility that will accommodate more people, and will enhance our presence and convenience for our beach-goers. Along with this project is a re-alignment of the road to make room for the bath house and the surrounding public spaces. This and the next two projects are making a significant change in the public spaces at Long Sands Beach.

Long Beach Seawall and Sidewalks. We are constructing a new design of sea wall for a few hundred feet north and south of the new Long Beach Bath House. Instead of a smooth sloping wall, we are creating a new granite-faced stepped design. This will reduce the impact of big waves on the roadway itself, and will allow for a much wider, safer sidewalk. When eventually completed, this project will probably be one of the most impactful changes to our public spaces. We are asking the voters to fund a continuation of this pattern of sea wall and sidewalk along the entire northern end of Long Beach. It is also worth noting that much of the sidewalk along the southern half of Long Beach was torn up by Winter Storm Quinn (one of the Four-Easters that hit us this past winter), so we'll see a big section of new sidewalk there as well.

Parking Kiosks. The Town introduced parking kiosks to eliminate the old coin-operated parking meters in York Beach. The Town, exclusive of Ellis Short Sands Park, has over 500 metered parking spaces in the vicinity of Short Sands and Long Sands beaches. Almost half of these spaces were served by kiosks last summer, and we had a bit of a tough time making them work correctly. Solar power didn't jive with 4G modems, and chip credit card readers that were a bit persnickety caused us some stress, but in the end our vendor delivered a great new system. With kiosks, the public can use credit cards and forget about quarters by the ton, and we will be able to remove all those old parking meter posts from the sidewalks and thus enhance the pedestrian environment. In the end, the kiosks ended up generating more revenues than the old meters, so the new system is a success in both respects.

Cell Tower at York Beach. Verizon constructed a new cell tower for the Town behind our Senior Center. This provides greatly improved emergency radio communications for the Cape Neddick area, and the Town didn't pay a cent to build the tower. In fact, the Town now generates revenues from this tower. And how does this relate to the prior projects? This tower allowed the use of parking kiosks, which helps de-clutter the sidewalks and improve the public spaces and experience.

Nubble Light Restoration. The Town was given ownership of the Cape Neddick Light Station from the US Coast Guard under the condition that the Town would take responsibility for ongoing maintenance. This property, along with the Old Gaol, are national historic landmarks – exceptional historic buildings of national significance. That we have two in York is so amazing! The gift shop at Sohier Park generates enough profit to allow the Town to manage the Park and maintain the Lighthouse. In such a harsh environment and inaccessible location, maintenance of the keeper's house and lighthouse itself is a huge challenge. We are currently engaged in Phase I of an exterior historic restoration, and we expect to complete a second phase later in this calendar year.

Bog Road Athletic Complex. Recent improvements at the Bog Road Athletic Complex include completion of a combination football/lacrosse field, a new concession stand and announcers booth, and a Parks & Recreation maintenance barn. The added field space is already in heavy use. The maintenance barn, which is functional but will continue to be improved over time, has allowed the Parks & Rec Department to remove much of its maintenance function and equipment storage from the Grant House/Goodrich Park property to a more suitable location. In the future, look for a proposal to pave the parking lot to enhance safety, and a proposal to add public restrooms.

New Public Works Property. The Town has now purchased the property at 810 US Route One, which is the former Maine DOT maintenance garages for the York Region. The State turned maintenance responsibilities for most of Route One to the Town in 2015, and as a result they determined this facility was surplus for their operations. In acquiring this property, the Town now has a site that will facilitate our public works functions for the coming century. It will probably take a decade to build out this site, but with the land secured and many facilities already in place, we are in a very good place.

Partner Agreements. One other significant achievement this year has been the execution of a new management agreement with the Trustees of Ellis Short Sands Park, replacing the original agreement of 1977. The focus being enhancement of public enjoyment of the Park and improved transparency of its governance, this is a big win for the public. In addition to this agreement, the Town entered into first-time agreements with the Trustees of the Hartley Mason Reservation and of the First Parish Cemetery. For each of these, the primary gain is committing the relationships to writing – something vital for transparency. Partnerships are so important for us all to ensure we are all working together effectively and efficiently for the benefit of the people of our community. All three of these agreements are important wins.

I am honored to serve the people of York as Town Manager. Your elected and appointed officials, and your staff of over 100 people, are incredible people who are working hard, working smart, and are completing the business of the people. I happen to have the high-profile job, but please trust me when I tell you that it is the people around me who achieve the results you see. Your Town government is working for you, and it's doing a great job!

I keep my office door open as much of the time as I can, and I welcome everyone to stop in any time to say hello, or to discuss any Town business that's on your mind. Thank you!



TOWN CLERK AND
TAX COLLECTOR

TOWN CLERK AND TAX COLLECTOR STATISTICS

| <u>MOTOR VEHICLE REGISTRATIONS</u> | | <u>DOG LICENSES</u> | |
|------------------------------------|-------|---------------------|------|
| PASSENGER CARS | 10706 | NON-NEUTERED | 231 |
| COMMERCIAL VEHICLES | 495 | NEUTERED | 2612 |
| MOTORCYCLES/MOPEDS | 729 | KENNELS | 4 |
| TRAILERS | 945 | | |

| <u>RECREATIONAL VEHICLE REGISTRATIONS</u> | | <u>VITAL RECORDS</u> <u>1/1/2017 - 12/31/2017</u> | |
|---|------|--|-----|
| BOATS | 1004 | BIRTHS | 342 |
| ATVS | 232 | DEATHS | 173 |
| SNOWMOBILES | 173 | MARRIAGES | 382 |

UNPAID REAL ESTATE TAXES AS OF 6/30/2016

| | |
|-------------------------------|-----------|
| ABDALLAH DEE M | 4,916.68 |
| ACKERMAN JEANNEMARIE | 1,764.57 |
| AFM TRUST | 115.49 |
| AFM TRUST | 15,360.88 |
| ALFORD, RACHEL | 234.87 |
| ALTERMAN ROSE F LIFE ESTATE | 3,646.69 |
| ALVES MICHAEL/JANYCE | 18.00 |
| ANDELLA JAMES TRUSTEE | 22.32 |
| ANDERSON KIMBERLY | 173.47 |
| ANDERSON KIMBERLY | 838.01 |
| APPLE TRUST | 38,985.50 |
| ARRA ROBERT W | 5,046.02 |
| ARSENAULT ROSEMARIE/EDWARD | 2,526.50 |

| | |
|----------------------------|----------|
| AVERY WAYNE D II | 121.06 |
| BALKIN EMILY TRUSTEE | 1,574.64 |
| BALLOU KAREN | 780.08 |
| BARRETT PAUL/JANE | 61.96 |
| BARTLETT RICHARD I/LYNNE | 3,170.59 |
| BELL BRANDON | 140.02 |
| BIGELOW SANDRA A | 2,745.77 |
| BISHOP JAMES R/RUBY I | 2,191.61 |
| BLUE RIDGE CORPORATION | 618.35 |
| BORDEN TIMOTHY/JANET ET AL | 7,767.17 |
| BOSSI RUTHANNE/ANTHONY JR | 8,441.19 |
| BOUCHARD PETER L II | 19.75 |
| BOYCE DIANE | 1,544.97 |
| BOYLE KEVIN/JOANNE D | 1,784.64 |

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| BRACY GERALD A | 210.26 |
| BRANDT JAMES C/MARIANNE | 1,403.03 |
| BRIDGES CASEY S/JENNIFER L | 365.55 |
| BRIDGES ERICA M | 1,238.62 |
| BRITT ROSEMARY | 2,848.35 |
| BROOKS EDWARD/MICHELLE | 102.11 |
| BROOKS EMERSON O ET AL | 3,698.54 |
| BROWN KEVIN A | 714.24 |
| BUSH ALEECA L/MARTIN L | 3,153.86 |
| BUSSELL MARY J/ERIC M | 18.91 |
| CALLERY III JAMES | 3,500.63 |
| CAMIRE CLAYTON H | 2,164.85 |
| CARIER DENNYS | 42.45 |
| CARMEL DORIS/GRIGGS ROBERT | 1,061.00 |
| CAVARETTA PHILIP J/LORI B | 8,111.15 |
| CHANEY SHELLEY G | 3,400.28 |
| CHASE PHILIP/ARDYS W TRUSTEES | 521.62 |
| CHURCHILL CHARON L. | 1,325.26 |
| CHURCHILL COWBOY CAFÉ CORP | 2,907.45 |
| CIAMPA HUMBERT A/ISABEL S | 8,934.02 |
| CIAMPA RICHARD H | 4,892.15 |
| CLARK TAYLOR M | 2,123.60 |
| CLAYTON PETER A/MAUREEN | 2,791.11 |
| CLIFF REALTY CORPORATION | 10,114.65 |
| CLOUGH JULIA S | 69.21 |
| CLOUGH JULIA S | 447.75 |

| | |
|--|----------|
| CLOUGH JULIA S | 1,177.52 |
| CLOUTIER GERMAIN A SR | 201.34 |
| COBURN RICHARD/MARGARET | 1,315.72 |
| COITE JOANNE M | 1,690.42 |
| COLL RICHARD/JOAN | 672.98 |
| COLLIANDER JOHN | 306.15 |
| COLLOPY ROBERT L/JUNE R TRUSTEES | 3,423.76 |
| CONANT TROY M | 200.23 |
| CONLEY BRIAN M/LINDA E/ERIC W | 597.02 |
| CONLEY BRIAN M/LINDA E | 215.84 |
| CONNOLLY THOMAS F/CHRISTIE L | 3,728.09 |
| CONNOLLY THOMAS F/CHRISTIE L | 2,727.93 |
| COOLEY KIM H/FRANDLIN R SCOTT TRUSTEES | 2,045.55 |
| COOLEY PATRICK/DANIELLE | 985.19 |
| CORAS IOMPAIR DUINNIN INC | 3,302.16 |
| COTE HEATHER M | 69.77 |
| COUTURE PAUL E/LINDA J | 2,236.22 |
| CRAFTS ROBERT H/RITA A | 2,381.54 |
| CRIBBY BRIAN S/KAREN A | 1,050.89 |
| CROSHAW WILLIAM M SR | 1,889.45 |
| CROSSLEY GLADYS | 143.36 |
| CROSSLEY GLADYS | 3,337.34 |
| CULLEN MARK/BURKE KIM | 78.69 |
| CUTTS ROBERT A | 1,215.99 |

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| DALY ROBERT E | 21.81 |
| DAVIS ELIZABETH BOWMAN | 568.58 |
| DAVIS MURIEL J | 1,852.66 |
| DEEGAN MARYLOUISE TRUSTEE | 3,385.78 |
| DELORIE DIANE K | 2,793.72 |
| DELORIE MARGARET/DIANE/DAVID | 2,768.07 |
| DENIS MARC/CHERYL | 3,488.36 |
| DENNIS GWENDOLYN E M TRUSTEE | 412.45 |
| DENNIS JUDITH | 3,987.88 |
| DENNIS RICHARD B JR | 27.79 |
| DENTREMONT DAVID P | 2,315.38 |
| DESROCHES DIANNE M | 2,911.91 |
| DIXON MARGARET W | 741.00 |
| DIXON MARGARET W | 1,097.80 |
| DIXON MARGARET W | 1,421.15 |
| DLJ GROUP LLC | 2,891.84 |
| DLJ GROUP LLC | 7,975.15 |
| DLJ GROUP LLC | 3,728.09 |
| DOWNEY KENNETH P | 1,883.88 |
| DOWNING THOMASINA K | 1,864.92 |
| DOWNNS BRIDGET A. | 765.56 |
| DPW REALTY LLC | 5,133.54 |
| DREAMZ UNLIMITED | 838.01 |
| DUNCAN KATE/BRUCE B/JEFFREY M | 3,325.57 |
| DUONOLO BARBARA A | 404.34 |

| | |
|------------------------------------|----------|
| EASTBROOK TIMBER CO INC. | 205.80 |
| EATON JAMES R/JEANNE O TRUSTEES | 3,640.00 |
| ELLIS MATT/DEB | 11.28 |
| FAGAN FRANCIS J | 1,895.54 |
| FAMILY LTD PARTNERSHIP 4YRH35P | 7,311.14 |
| FAMILY LTD PARTNERSHIP 5YRL47S | 2,728.49 |
| FAMILY LTD PARTNERSHIP 5YRL47S | 540.30 |
| FAMILY LTD PARTNERSHIP 7YOH37P | 4,635.14 |
| FARRELL JANICE M ET AL | 1,941.37 |
| FASTMAN ROBIN D | 133.96 |
| FERRIN ALBERT E III | 2,570.72 |
| FFM ASSOCIATES INC. | 2,773.64 |
| FIANDACA JOSEPH J JR | 1,916.21 |
| FIANDACA JOSEPH J JR | 4,305.65 |
| FIANDACA JOSEPH J JR | 1,916.21 |
| FIFTEEN RAILROAD ONE LLC | 2,047.78 |
| FINN DIEDRE | 68.66 |
| FITCH NANCY M | 3,560.84 |
| FITZGERALD MATTHEW | 216.95 |
| FOR THREE LAND HOLDINGS LLC | 757.73 |
| FRAMBACH RICHARD F/MARY M | 2,493.78 |
| FRASER ALLAN B/MARY BETH | 1,162.47 |

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| FRASSO HENRIETTA/SALVUCCI SUSAN | 2,848.35 |
| FREEMAN MARK E | 2,719.01 |
| FREEMAN MARK TRUSTEE | 1,152.44 |
| FREEMAN MARK | 793.41 |
| FREEMAN PAUL W | 1,733.35 |
| FRITZ BARRY A/ROXANNE A | 4,175.20 |
| FRITZ ROXANNE A | 2,522.77 |
| FULLERTON JOHN J/BARBARA | 325.56 |
| GANEM STEPHEN C | 3,535.19 |
| GANEM STEPHEN C | 1,311.27 |
| GARLAND LAUREN J | 1,634.67 |
| GARRISON-PIERCY TERRIE | 3,476.10 |
| GENRICH MICHAEL TRUSTEE | 4,816.98 |
| GERRITY DANIEL W/MARIA F | 3,701.32 |
| GILMAN MATT | 125.52 |
| GOLDMAN EDWARD C/ANITA L | 2,128.06 |
| GOLODNER LAWRENCE/GAIL | 1,430.07 |
| GOMS JOHN L | 1,025.33 |
| GOODWIN DIANNE S | 1,478.02 |
| GOODWIN JOHN H | 1,394.39 |
| GOODWIN JOHN H | 85.94 |
| GORMAN JONATHAN T | 3,189.03 |
| GOULD CYNTHIA/WILLIAM | 103.22 |
| GOULEMAS JASON/LISA M TRUSTEES | 46.24 |
| GRANT SCOTT/PANTAS JOAN/ANDREWS ROBIN | 2,205.00 |

| | |
|---------------------------------------|----------|
| GRANT TERRY J/DARLENE P | 1,009.72 |
| GRAY CAPITAL INVESTMENTS LLC | 1,915.99 |
| GRAZIANO STEPHEN M/LISA E | 2,043.64 |
| GREENE THOMAS F JR | 3,982.31 |
| GREER TIMOTHY E/JENNIFER A | 3,529.62 |
| GREY GERALDINE H/JAN HARRIMAN TRUSTEE | 2,525.00 |
| GROVER CHIUMON L | 1,288.47 |
| GROVER DONALD E/CHIUMON L | 933.90 |
| GROVER DONALD E/CHIUMON L | 2,894.07 |
| GROVER DONALD E/CHIUMON L | 297.23 |
| GROVER DONALD E | 2,793.72 |
| HACKETT WILLIAM J | 2,791.49 |
| HALLISEY WILLIAM D/MARY A | 2,484.36 |
| HANCOCK BETH TRUSTEE | 3,371.29 |
| HANSON NORMAN E | 2,238.45 |
| HARDY TED/REBECCA | 560.37 |
| HARDY TED/REBECCA | 308.38 |
| HELINSKI ANITA | 113.26 |
| HENRY GARY/LISA | 126.64 |
| HERPST JOSEPH | 287.20 |
| HICKEY KEVIN/SUSAN | 3,891.50 |
| HICKS ELVIRA C | 2,151.48 |
| HOPKINS STEPHEN G/MEGAN D | 1,738.47 |
| HORN SAMUEL/NOREEN/DEWEY R/HARRY | 3,246.41 |
| HUGHES PHILIP | 297.23 |

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|--------------------------------|----------|
| HUTCH BARRY | 2,991.07 |
| HUTCHINS WILLIAM R | 1,072.32 |
| HUTCHINSON PATRICIA | 4,611.72 |
| IANNACO ANGELO TRUSTEE | 388.66 |
| JAMERSON LAURA/ERIC | 123.29 |
| JELLISON JEFFREY R/ELIZABETH T | 1,823.26 |
| JONES KATHLEEN M/KENT S | 1,010.83 |
| JULIEN DOUGLAS P/MI YOUNG H | 1,091.67 |
| KACZOWKA GEORGE S | 2,789.26 |
| KEEFE KENNETH JR | 75.35 |
| KEEN KENNETH R | 3,143.83 |
| KEENE DOUGLAS J/DETWILER LAURA | 685.18 |
| KEPPE KRISTOFFER | 205.80 |
| KIBERD CHRISTOPHER | 27.06 |
| KIMBALL LINDA L | 795.64 |
| KNIGHT MICHELLE D/RICHARD S JR | 4,978.00 |
| KNIGHT RICHARD S JR/MICHELLE D | 1,808.10 |
| KNIGHT RICHARD S JR/MICHELLE | 4,447.26 |
| KNIGHT RICHARD S JR/MICHELLE | 2,692.25 |
| KNIGHT RICHARD S | 2,029.94 |
| KNUDSEN ROBERT | 131.10 |
| KWOK LAI KUEN/ZHOU XUE CHAI | 1,346.63 |

| | |
|----------------------------------|-----------|
| LAFRENIERE STEPHEN M | 200.23 |
| LAHOUSSINE TAHA | 137.78 |
| LAMPESIS CAROLE | 111.03 |
| LAMPESIS CAROLE | 734.31 |
| LAMPESIS PETER/NANCY K | 109.91 |
| LAMPESIS PETER/NANCY K | 111.03 |
| LAMPESIS PETER/NANCY K | 111.03 |
| LAMPESIS PETER/NANCY K | 111.03 |
| LAMPESIS PETER/NANCY K | 332.91 |
| LAMPESIS PETER/NANCY K | 1,154.67 |
| LAO PROPERTIES LLC | 9,700.03 |
| LAO PROPERTIES LLC | 10,117.04 |
| LAPIERRE PAMELA J | 714.57 |
| LARRABEE JEFFREY S | 27,560.10 |
| LAVERDE FRANK G/SYLVIA K | 82.73 |
| LEDGEWOOD PROPERTIES LLC | 104.34 |
| LEE MARTHA L/MICHAEL W | 771.66 |
| LEGACY SUSAN | 109.91 |
| LEIGHTON MELINDA | 2,448.07 |
| LETOURNEAU ROBERT | 288.31 |
| LINDGREN WAYNE B/VALERIA | 7,177.90 |
| LINN AARON P | 2,209.46 |
| LPP MORTGAGE LTD | 431.59 |
| LYDSTON JOHN A/ANGELA T TRUSTEES | 812.36 |
| LYDSTON JOHN A/ANGELA T TRUSTEES | 411.52 |

TOWN OF YORK, MAINE – 2017-2018 ANNUAL REPORT

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| LYDSTON JOHN A/ANGELA T TRUSTEES | 3,180.62 |
| LYDSTON JOHN | 484.55 |
| LYONS WALTER J/MARY E TRUSTEES | 388.22 |
| MACDONALD SHEILA P | 467.90 |
| MALVONE LUCIANO/ALDA | 1,315.78 |
| MANSOUR RAYMOND/VINCENZA TRUSTEE | 1,919.00 |
| MARCOUILLIER WAYNE | 114.37 |
| MARSHALL DAVID F | 3,033.44 |
| MARSHALL-COLBY JANIS | 245.94 |
| MARSHALL-COLBY JANIS | 32.98 |
| MCANDREW JOHN/PATRICIA | 88.73 |
| MCCABE ARTHUR/MARLA | 689.71 |
| MCCARTHY MARC/ROBIN A | 5,649.23 |
| MCCARTHY MARC/ROBIN A | 3,771.57 |
| MCCARTHY MARC/ROBIN A | 3,413.66 |
| MCELHINEY SHEILA TRUSTEE | 1,621.15 |
| MCGARVIE JAMES M/BRENDA J | 2,583.54 |
| MCINTYRE KIMBERLY J TRUSTEE | 9,337.73 |
| MCLAUGHLIN JOHN/ELIZABETH C | 56.47 |
| MELE JOSEPH/LINDA | 127.75 |
| MEREDITH WILLIAM H/MILDRED A | 171.51 |
| MICHAUD MARC/LISA | 121.06 |
| MIELE THERESA A/ANNEMARIE | 19.51 |

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|-----------------------------------|-----------|
| MOARATTY PETER S | 791.18 |
| MORGAN HOLDINGS INC | 3,774.92 |
| MORSE ROBERT M/EWING JANE | 1,457.94 |
| MYERSON RICHARD | 3,952.20 |
| NATAL HAGEN | 193.54 |
| NICHOLSON THOMAS | 111.03 |
| NORTH POINT REALTY LLC | 5,618.01 |
| NORTH WOODS REV TRUST | 63.08 |
| NORTH WOODS REV TRUST | 61.97 |
| NORTH WOODS REV TRUST | 61.97 |
| NORTH WOODS REV TRUST | 61.97 |
| NORTH WOODS REV TRUST | 61.97 |
| NORTH WOODS REV TRUST | 61.97 |
| NORTH WOODS REV TRUST | 61.97 |
| NORTON ROGER R JR ESTATE | 1,402.20 |
| ONESSIMO SUSAN | 116.60 |
| OWEN & SANBORN LLC | 23,713.35 |
| OWENS-JOYCE BRYAN A | 3,573.10 |
| PALMER RUTH C TRUSTEE | 1,017.52 |
| PARNELL MARYANN C | 203.52 |
| PARSHLEY GREGORY/MICHELLE | 4,421.62 |
| PATERSON PETER A/SANDRA R TRUSTEE | 4,109.42 |
| PATERSON PETER A/SANDRA R TRUSTEE | 1,706.59 |
| PATERSON PETER A/SANDRA R TRUSTEE | 3,027.87 |
| PATTERSON WAYNE/LINDA TRUSTEES | 1,716.61 |

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|-----------------------------------|-----------|
| SAFINA JOANNA L/FRANK J | 2,383.40 |
| SCHMID PROPERTIES LLC | 34.11 |
| SEA LATCH MOTOR INN LLC | 22,246.00 |
| SEASTRAND MAUREEN E | 2,138.10 |
| SEWALL EILEEN M | 3,074.70 |
| SHEEHAN MARY/KEVIN | 114.37 |
| SHERWOOD SAMUEL N | 21.15 |
| SILSBY GEORGE ESTATE OF | 121.06 |
| SISK WENDY | 137.79 |
| SNYDER J MICHAEL | 2,879.57 |
| SOLFRIAN JOANNA | 1,318.57 |
| SOUTER DONALD/CHRISTINE | 118.83 |
| SPIROPOULOS MARIA P | 5,713.90 |
| STAFSTROM JAYNE/ROBERT | 67.54 |
| STAUBLE REALTY LLC | 3,968.92 |
| SUCCI KELLI | 2,129.80 |
| SUCCI KELLI J/MICHAEL | 3,515.12 |
| SUCCI KELLI J | 3,581.57 |
| SVIRK CHARLES F JR | 5,631.09 |
| SYLVESTER MARK W/LYNNE | 3,451.57 |
| T ROZ INC | 1,601.78 |
| TAYLOR PATRICIA O TRUSTEE | 2,817.13 |
| TAYLOR PATRICIA O | 5,291.32 |
| TAYLOR TIM | 115.49 |
| THOMPSON PETER N/ROSEMARY/KATE | 422.11 |
| THOMPSON PETER N/ROSEMARY | 179.04 |

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|------------------------------------|-----------|
| THOMPSON PETER /ROSEMARY G | 151.17 |
| TOMES M CAROLINE | 4,923.37 |
| TOWNE KENNETH/CYNTHIA J | 599.12 |
| TREACY DIANE L TRUSTEE | 734.24 |
| TRIDER MATTHEW J/KATHRYN A | 1,124.56 |
| TURCI AMY R/LUCA | 14.69 |
| TURNER JANE P | 823.51 |
| UNKNOWN OWNERSHIP | 399.81 |
| UNKNOWN OWNERSHIP | 213.34 |
| UNKNOWN OWNERSHIP | 1,689.87 |
| VANDERLINDEN MARCEL A/BARBARA E | 2,868.42 |
| VIGLIONE STEPHEN J | 3,066.13 |
| VILLAGER II TRUST | 20,855.60 |
| WALSH ALISON | 1,321.13 |
| WALSH FAMILY LTD PARTNERSHIP | 5,460.80 |
| WEARE PETER | 2,006.53 |
| WEARE PETER | 2,110.22 |
| WEARE PETER | 1,615.16 |
| WEBBER ROBERT ET AL | 107.68 |
| WEBBER ROBERT/SLOPER MARJORIE | 175.70 |
| WELCH CHARLES/SANDRA LEE | 114.37 |
| WELLS DAVID/TINA | 767.76 |
| WHITE SHELDON E | 1,329.72 |
| WIGGIN JEFFREY | 296.12 |

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|-----------------------|-----------|
| WILLIS DANA J TRUSTEE | 20,965.99 |
| WITHAM FRANK H | 542.53 |
| YORK HARBOR INN LLC | 37,188.12 |

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|--------------------------------|-------------------|
| YORK HEAD WATERS REALTY LLC | 363.02 |
| | 922,717.57 |

UNPAID PERSONAL PROPERTY TAXES AS OF 6/30/2017

| | |
|-----------------------------------|----------|
| ALLEN JERVIS | \$17.39 |
| ARAMARK REFRESHMENT SERVICES | \$9.03 |
| ARMBRUSTER FRED | \$141.66 |
| ARMSTRONG SARAH | \$14.27 |
| ARRA ROB | \$254.89 |
| ATLANTIC PAVING | \$839.71 |
| B&B TRAP | \$41.59 |
| BENWAY EDWARD/FORMAN FRED | \$21.74 |
| BOULIER JEREMY | \$20.52 |
| BRIDGES DAVID | \$147.18 |
| BRITTON WILLIAM | \$61.21 |
| BROWN ALEC | \$358.47 |
| CAMPBELL STEPHEN/ROSS RICHARD | \$9.03 |
| CHRISTMAS SUSAN M | \$11.71 |
| CHURCHILL KENNETH/CHARON | \$61.66 |
| CIAMPA RICHARD H JR | \$53.46 |
| CLIFF REALTY CORP | \$19.42 |
| CLOUTIER JANICE | \$21.85 |
| COASTAL KITCHEN & BATH DESIGNS | \$39.69 |
| COMEAU RICK | \$5.58 |
| CONANT SONJA | \$37.63 |
| COOMBS DAVID W | \$16.50 |
| CORCORAN SHANE | \$99.68 |

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|---------------------------------|----------|
| CRAGIN PATRICK | \$97.90 |
| DAVIDSON CASSANDRA | \$28.65 |
| DAVIDSON JEREMY | \$50.18 |
| DELISE DAVID | \$19.29 |
| DELLA PASQUA RICK | \$115.63 |
| DESOTO RICHARD | \$22.35 |
| DONNELL MATTHEW | \$13.38 |
| DUFFY TATE | \$294.25 |
| EISEMAN WILLIAM - PRESIDENT | \$50.18 |
| ELLIS SHERIDAN | \$51.40 |
| ELLS RICHARD | \$53.07 |
| EMERGENCY POWER SERVICES LLC | \$19.12 |
| FEGAN CHERISE | \$20.40 |
| FEUER MARTIN/ANDERSON ARTHUR | \$33.78 |
| FLYNN KERRY | \$91.76 |
| FRANEY MILES | \$592.40 |
| FRANKLIN RICHARD | \$4.35 |
| FREESTYLE SUNGLASSES | \$18.96 |
| GADAPEE CANDACE | \$5.29 |
| GALLANT JOHN | \$28.10 |
| GLIDDEN TANYA | \$378.99 |
| GORE JEANNE | \$22.97 |
| HALE STEVE/JOHN III | \$310.25 |

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|-------------------------------|----------|
| HARTIGAN DAN | \$17.17 |
| HAZZARD PAUL J | \$66.23 |
| HILBOURNE DALE | \$19.40 |
| HUBBARD TODD | \$133.80 |
| IT'S A DOGS WORLD INC | \$37.07 |
| JAMES JOYCE | \$13.94 |
| KEENE RAYMOND | \$22.63 |
| KENNEDY JAMES | \$95.22 |
| KNIGHT MICHELLE | \$12.71 |
| LAMPINEN BRENDA | \$53.52 |
| LAUERSEN DEB | \$17.73 |
| LEBLANC ROBERT/RAE | \$108.16 |
| LECLAIR ROBERT/SUSANA | \$118.91 |
| LEEWARD CHARITABLE FOUNDATION | \$9.31 |
| LEONHARDT RONALD J | \$61.33 |
| LINN AARON | \$63.22 |
| LOMASNEY DAVID | \$8.36 |
| LONTINE LIFE & HEALTH | \$20.29 |
| LUDI SOPHIE | \$17.17 |
| MAINE LOGOS | \$46.61 |
| MAINE LOGOS | \$141.27 |
| MALONEY KATHERINE | \$3.12 |
| MARSHALL NATHANIEL III | \$133.80 |
| MCCARTHY THOMAS J | \$23.75 |
| MOUSESIAN ED/JANETTE | \$2.90 |
| MULLEN RONALD | \$133.80 |
| MUZAK LLC | \$21.41 |
| NEAL SEAN | \$133.80 |

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|-------------------------------|----------|
| NORTHPOINT REALTY LLC | \$217.76 |
| OCEAN COMMUNITIES FCU | \$489.54 |
| OSGOOD DAVID/REBECCA | \$4.91 |
| PETERSON ANN | \$25.31 |
| PETROV IVAYLO | \$23.86 |
| PHILBROOK ABIGAIL | \$24.53 |
| PITNEY BOWES INC | \$2.62 |
| QUINN MARK | \$490.27 |
| RAINMAKER IRRIGATION | \$122.65 |
| REARDON SEAN | \$49.89 |
| REDFIELD ALEXANDER | \$5.35 |
| REINERTSON JAMES | \$317.11 |
| RESIDENTIAL MORTGAGE SERVICES | \$162.34 |
| RIVERS BY THE SEA DEVELOPMENT | \$17.51 |
| ROLLOCK CATHERINE | \$86.97 |
| ROY SEAN | \$55.97 |
| RUSSELL HUME MASONARY CONT. | \$24.75 |
| RUTHERFORD JAMES | \$13.05 |
| RYE FUEL COMPANY INC | \$56.42 |
| SALTER BARRY MD | \$18.73 |
| SANTINI CHRISTOPHER P | \$148.07 |
| SCHMID ALLEN L | \$8.36 |
| SEVERSON KATHRYN M | \$38.80 |
| SHAW JOHN | \$29.27 |
| SHIEMBOB EDWARD H/BARBARA K | \$63.00 |
| SHIPP MIKE | \$35.12 |
| SINCLAIR MICHAEL | \$133.80 |
| SLEEPER BRIAN | \$124.88 |

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|-------------------------------------|--------------------|
| SPECKER MICHAEL | \$346.99 |
| STACY CHARLES | \$44.04 |
| SUCCI MICHELLE | \$62.00 |
| SUNSHINE LAWN CARE & LANDSCAPING | \$138.82 |
| TAILLON LINDA N/LEO P | \$13.38 |
| TAYLOR ANDREW | \$65.39 |
| TCF CORP | \$386.91 |
| THOMPSON EVAN | \$100.35 |
| TOMES M CAROLINE | \$27.54 |
| UNICYN FUNDING | \$21.07 |
| VELVETEEN HABIT | \$519.37 |
| VILLAGER MOTEL | \$692.19 |
| WANG QING W | \$104.03 |
| WARMINGTON THOMAS | \$23.97 |
| WIGGIN NATHAN | \$33.45 |
| WILSON TRUST | \$376.87 |
| WOODBURY CHET | \$16.73 |
| YORK RIVER LANDING | \$1,151.24 |
| YORKE KENNETH | \$30.11 |
| YU PING CHEN | \$116.24 |
| | \$13,224.68 |



TAX ASSESSOR

The Assessor's Office is responsible for the valuation of all real and personal property in York. Other duties of the office include the maintenance of all property ownership records (deeds, addresses, etc.), property record cards, updating and maintaining the tax maps, administering exemptions, answering inquiries by property owners, appraisers, real estate agents and others from the public, and maintenance of E911 addresses.

The 2017/2018 taxable valuation for the Town of York is \$4,268,495,853. This includes taxable real estate with a total of \$4,234,150,500 and taxable business personal property with a total of \$34,345,353. The assessed value of exempt property is currently \$210,113,300. York's certified assessment ratio for 2017/2018 is 100%. York's 2017 State Valuation (2015 actual) of \$4,039,100,000, which is the State's estimated 100% valuation, ranks second in the State of Maine. York's land area is 56 square miles and is made up of 9,081 land parcels. York has 10,950 real estate accounts, 605 personal property accounts, and 279 exempt accounts.

York's current **tax rate is \$10.95** per thousand dollars of valuation. Annually, the Assessor's Office reviews valuations and makes adjustments to the valuations to include any additions and deletions. Part of the assessment process includes conducting an annual "sales ratio study", which compares the actual selling prices of properties to assessments. The most recent study, conducted for the state valuation purposes, indicated the assessed values to be, *on average*, at **100%** of market value. The average assessed value of improved single family residential properties that have sold during the twelve months prior to April 2, 2017 is \$405,315. The average selling price for those same properties is \$425,751. The average assessed value for a single-family waterfront home sold during that same time period is currently \$1,276,630. The average selling price for those same homes is \$1,350,087. The average assessed value of unimproved lots that have sold during the twelve months prior to April 2, 2016 is \$210,821, with an average selling price of \$214,579.

The Assessor's Office is a clearing house of information such as building and land records, monthly sales transactions, and assessment valuation information used by other town departments, the public, and their representatives (appraisers, brokers, attorneys, surveyors, title companies, etc.). Reports are often generated from the commitment file for use by various town departments. The office is also the source for administering all street naming and numbering issues. Valuation reports containing assessment and ownership information, as well as individual tax maps are available upon request.

One very frequent taxpayer question is in regard to resident versus non-resident property ownership. For the 2017/18 tax year, resident owned properties made up 60% of the real estate tax base, while non-resident property owners made up the remaining 40%. Another question that often arises is comparing residential versus commercial properties. In 2017/18, residential property valuation totaled \$3,915,285,900 (87.6%) and commercial property valuation totaled \$555,525,900 (12.4%).

For more information please visit the Town of York website at: <http://www.yorkmaine.org>

PROPERTY TAX EXEMPTIONS & PROPERTY TAX RELIEF

There are several forms of property tax relief available to York residents.

HOMESTEAD EXEMPTION: The Homestead exemption reduces the property tax bill of all York resident homeowners who apply for the exemption by April 1st and who have owned and lived in their house for the prior 12 months. An exempt amount of \$20,000 is deducted from the property's total taxable value. Applications can be obtained in the Assessor's Office and must be filed on or before April 1st of the year it will go into effect.

VETERAN'S EXEMPTION: Any York resident who was in active service in the armed forces of the US during a federally recognized war campaign period and, if discharged or retired under honorable conditions, may be eligible for a \$6,000 reduction in valuation. The veteran must have reached age 62 *or* be receiving a pension or compensation from the US Military for total disability. Applications can be picked up in the Assessor's Office and must be filed with discharge documents on or before April 1st of the year it will go into effect.

BLIND EXEMPTION: Any York resident who is certified to be legally blind by their eye care professional is eligible for a \$4,000 reduction in valuation.

These exemptions will be adjusted annually by the community's ratio of valuation to actual market sales. Forms are available in the Assessor's Office, or download online from the Assessor's page at: <http://www.yorkmaine.org>

AVAILABLE PUBLICATIONS AND GENERAL INFORMATION

“Understanding Your Assessment”

“For the Property Owner Who Wants to Know”

Business Equipment Tax Rebate information

The Assessor's Office welcomes all taxpayers to visit or call with any questions pertaining to real estate assessments, or further information on any of the assistance programs.

To access the Assessor's database please visit the Vision Appraisal website at:

<http://www.vgsi.com/vision/Applications/ParcelData/Home.aspx>

Respectfully Submitted By: Richard Mace, Tax Assessor



PUBLIC SAFETY POLICE DEPARTMENT

This has been a truly memorable year with the completion of our new police facility located at 9 Hannaford Drive. Although it was a long time in coming, the wait has been worth it and the facility is all we could have hoped for and more. Having had a chance to work out of this facility for the last year, our staff has realized what an exceptional design this was and how functionally it has met our highest expectations. There were concerns over changing the location of the facility, but I am happy to state that it has not affected our policing at all. In fact, it has brought us closer to our year-round business community, hospital and schools. The York Beach location made it easier for our summer Reserve Officers to provide services in the beach areas. Fortunately, we have been able to maintain an office at 36 Main Street for a base of operations for these officers to store equipment and to provide a place for them to park and work out of. We are still working toward the second phase of our building project which is to construct a 3,600-square foot garage on the location for a storage and training facility. Permitting and the high cost of original bids due to excavation costs have us looking at different locations on the lot and acting as our own contractor, utilizing local subcontractors and suppliers to build the facility similar to the method being used on the bathhouse.

The design and location of our new police facility has proven to be perfect in meeting our needs. It is extremely practical and has proven to be extremely efficient and low maintenance which should benefit our overall budget in years to come. Since the ribbon cutting ceremony in May, we are proud to announce that we have faced no major issues with the building. Our contractor Benchmark Construction and Project Manager, Geoff Aleva of Civil Consultants have seen to it that all issues which have arisen were addressed quickly and completely.

I would like to recognize all the volunteers on our Building Committee who gave unselfishly their time to make sure our dream of a new facility came to fruition. The Committee met on numerous occasions developing a plan and then seeing that it was implemented within budget. I feel the building today is a testament to their determination. The Committee included Chairman Wayne Marshall, Vice Chairman Jim Towle, Project Consultant Bill Masterson, Patrick Geron, Steven Kosacz, Tim Kortess, and Larry Graves. The Committee will continue working diligently to see that a new garage is also part of this final project with the money that has been allocated by voters.

On a special note, I would be remised if I did not recognize the special efforts of Building Committee Member, Bill Masterson. Bill and I spent countless hours before the project designing spaces and working every square foot of the building to make sure it would serve the needs of everyone using this facility. Bill's life before retirement included architectural drafting and project management. He used these talents to insure all we did had a purpose and a place in the design and construction of this building, maximizing benefits with the limited funds we had. Bill also acted as our eyes during the construction, using his years of experience to see that we received the best our money could buy. At 86 years old, Bill had more energy than people half his age. His wit, determination for detail, sense of humor were all qualities that I, as well as everyone involved in this project,

truly appreciated. Bill regrettably passed away unexpectedly in August. We will always be eternally grateful for the times we spent and for all he gave to insure his York PD family had the home they deserved!

I would like to take this opportunity to extend a heartfelt thank you from the men and women of the York Police Department to all the Citizens of York for your continued support in bringing this new station to a reality. It was truly needed and will be a great investment in the future for our Town and its Police and Communication Departments. I would also like to recognize the continued support we receive day in and day out from Citizens, Town officials, and other Town employees as we strive to serve all the needs of our community. At times this profession can seem like a daunting task. Your support is crucial in helping us to meet the challenges of these difficult times.

The Police Department is continuing to go through a period of secession with retirements, promotions, reassignments, and departures as we to position the department to move forward in the future. I would like to recognize Lt. Robert Scamman who retired in December after 39 years of service with the department. Bob ran our Communication Division and was an integral part of bringing many of the modern technologies with the computer age to the police and communication divisions of our agency over the last 15 years. I want to congratulate Sgt. Steven Spofford who was promoted as the new Lt. for the Support Services and Communications Division replacing Lt. Scamman and Ptl. Bryan Cantara who was promoted to Sergeant replacing Sgt. Spofford's vacancy. This is the first time in a number of years where I can report we will have had a full Command and Supervisory Staff.

I am also proud to congratulate Ptl. Shaun Darrow, Ptl. David McKinnon, Ptl. Brian McNeice, Ptl. Benjamin Odgen and Ptl. Jonathan Rogers who were appointed as our new Field Training Team. Sergeant Luke Ernenwein will supervise the unit. These individuals are crucial in molding and training our new full time and reserve officers for their work in our community. This program also serves as a great opportunity to shape our next leaders of the department.

I have come to accept that change is inevitable with personnel in this day and age. With the retirement of Lt. Scamman, we also saw the departure of Pltw. Jordan Floyd who returned to her family and a law enforcement career in Colorado. Jordan was an exceptional police officer and will be missed by all here. Although the job market for police officers is tight, we were very fortunate to have hired Scott Study and Megan Pierce as our newest police officers. Scott comes to us after retiring from a law enforcement career in New Hampshire and brings a great deal of experience with him. Megan worked in our summer reserve officer program for the last two years. She is currently in the basic law enforcement academy will graduate in late May. I believe both of these officers will have a positive effect on the department moving forward.

I have discussed a note of caution with our Town Manager, Board of Selectmen and Budget Committee that we must do more to keep pace with pay and benefits being paid for police officers as the job market is becoming increasingly difficult with less and less candidates desiring a career in law enforcement. A significant number of candidates are unable to meet to basic requirements of a physical agility, background, psychological, and polygraph testing required by Maine Statutes to become a police officer. Over the last several years we have seen agencies offering cash signing bonuses and other perks to entice full time certified candidates to leave their agencies much like nursing and other professional groups. The concern of chiefs across the state and country is the time it takes to train a new officer to replace another. From basic training to the culmination of their field training process, one is looking at a minimum of 8-12 weeks for a law enforcement certified officer and 30-32

weeks for an officer who needs the basic academy and field training before they will ever work on the street alone. Maine runs only two academy classes per year so it is conceivable that an agency could be more than a year filling a vacancy.

I am also excited in the implementation of our K9 program again. With the increasing drug crisis, we are faced with today and the lack of trained K9s in our area, I determined this was a critical need for the department and sought the Board of Selectmen's approval to move forward with a program. I have utilized asset forfeiture funds to purchase the K9 and pay for equipment necessary to run a program of this nature. Patrolman Johnathan Rogers was appointed to the canine officer and acquired our K9 from Slovakia. The dog is a male German Sheppard who was named "Gunther" which in his homeland refers to a "warrior". We felt this was fitting as his job will be to be our warrior in the war on drugs. The handler and K9 will receive 8 weeks of basic training and then will undergo another 8 weeks for specialized drug recognition training in the summer. I want to thank the Board of Selectmen for allowing this program and recognizing the importance of it.

I wanted to congratulate all of the officers who have been promoted as they have truly earned these positions. I take great pride in the development of all our officers as succession planning is critical. It is also where the next leaders of this department should come from to best serve the ever-changing needs of our Town.

Police activity for 2017 has remained consistent over the last year, even with the great summer season we experienced. Motor vehicle crashes have increased 7% overall and injuries from those crashes were reduced by nearly 25% with no fatalities again this year. I believe this factor is due in part to the proactive policing and targeted enforcement approach taken by the department over the last five years. Speed, distracted driving, and following too close appear to be the biggest reasons behind many of our crashes. Our targeted enforcement has been supported through many Bureau of Highway Safety grants. These grants total in the tens of thousands of dollars which has been utilized to pay overtime for officers to be assigned to strictly traffic enforcement and to support equipment such as radars, in car cameras, and laptops. Nationally, accident trends are increasing as well and distracted driving appears to be the most prevalent reason. Although texting and cell phone use account for a portion of this problem, drivers can be seen doing most anything while driving including reading, watching movies, eating and even shaving or applying makeup. Every driver needs to understand the dangers of distracted driving and stay focused on the task at hand as it could mean your life or that of someone else. Please stay focused on your driving.

As many of you know, I have been quite outspoken about the seriousness of heroin epidemic we are confronted with. Although our unattended deaths from heroin dropped last year, sadly the number of York citizens dying from overdoses continues to increase outside of town. There have been 8 overdose deaths in the graduating classes of 2011 and 2012 from York High School to date. This is truly unacceptable but unfortunately a trend we saw coming many years ago. This phenomenon is having devastating effects on individuals, their families and loved ones. We are seeing a steady increase in violent crimes across the Seacoast area and State. Armed robberies, burglaries, larcenies, and assaults are more prevalent than ever before. Sadly, many of the individuals found responsible for these crimes are addicted to hard drugs such as heroin, methadone, crack cocaine, and a new substance on the streets called fentanyl. Fentanyl is a synthetic based opiate that is 50 - 80 times stronger than heroin and far more addictive. Most of the overdose deaths in our area now come because of this powerful drug. I am of the belief that we need to change the way we do business when confronting this terrible addiction. This is a community crisis and we must all do our part in seeing that we do all we can to treat those addicted and to prevent others from falling prey to this epidemic. I applaud York Hospital's efforts to bring medication

assisted treatment and rehab services to the York Hospital's service community. This is critically needed as addicts and their families need solutions and support on a local basis to be most cost effective. We also need to destigmatize this addiction if we are to have any hope of reintegrating these individuals back into society and the workforce.

From a law enforcement perspective, we are working in multitude of areas to confront this problem. I have asked for an additional detective's position to help coordinate both law enforcement efforts and to assist the department in being a proactive partner in these recovery efforts. Please support this position as I believe it is vital to our department meeting this crisis. We have not added a full-time position to the department since 2003.

Our department continues to be involved in a multi-state DEA task force that targets opiates and other serious drugs at the dealer level. So far, this group has been able to produce dramatic results in the size and the scope of the cases they have developed. Some have been national cases extending even to other countries. A benefit of this partnership has been through the sharing of assets taken from these investigations through the federal asset forfeiture program. We have utilized those funds in furthering drug investigations, buying equipment for our new police facility and in purchasing our new police dog. We will continue to partner with other agencies in Maine, New Hampshire, Massachusetts and beyond to help combat drug trafficking and to track down those who prey upon our citizens.

The accomplishments of our officers during this past year have truly shown the change in policing which is occurring today. Policing must vary and adapt as society changes and York is no different. Police departments are taking on more social service type activities as voids occur in services at the community level. We have trained nearly all our officers in the 40-hour Crisis Intervention program and in mental health first aid to help us to better respond to the numerous calls for people in crisis. We are partnering with a number of social service agencies and working with York Hospital to better serve this population. As funding at the Federal and State levels has decreased we have seen an increase in the number of calls we must deal with involving individuals with mental illness. These calls can be very unpredictable and require a measured response to safeguard all involved. Another area of concern is with our aging population, we must change to serve the needs of this group as well. Elder abuse and the targeting of the elderly is increasing every day. With so many scams targeting our elderly, we need to keep be better informed and open a dialogue with them and those who work with them so that they might identify when they are being taken advantage of. Business and social service personnel must be vigilant in keeping a watchful eye over our elderly as they are often the first to see the signs.

I am also proud of our efforts with our schools and our commitment to try and shape young people to make good decisions that will keep them safe as they grow into adults. Safety remains a priority with the department in these changing times. Our School Resource Officers have done a great job this year working with the school administrators from each of our four schools and their staffs to insure safety plans are in place and updated, as well as understood and tested on a regular basis in the event a crisis does arise. We also continue to work with Facilities Manager Zak Harding to improve communications and other facility upgrades to strengthen each of our schools. Many thanks to SRO Jamie Rooney working at the Middle and Elementary Schools and SRO Nick Piskopanis for his work at the High School. Their efforts and mentoring are truly making a positive difference with the youth in York.

I would also like to call attention to several of our officers who were recognized for work above and beyond the call of duty. Officers Dave McKinnon and Ptl Scott Cogger were recognized by the Maine Association of Police

for their life saving actions in reviving a 49-year-old worker at Hannaford's who had suffered a cardiac arrest and was not breathing. The officers utilized a defibrillator and CPR to revive the individual and allowed his transport to a hospital where he underwent heart surgery. Congratulations to them and to the other many selfless acts our officers perform each and every day to help those in need.

In closing, I consider citizen and employee satisfaction to be necessary ingredients in making our Police department more responsive to the needs of our community. It is not enough to just lock people up. When you look across the country at the divisiveness and contempt for policing I can only surmise how it came to that point. True policing is a partnership between law enforcement and the community they serve. Any of you who know me understand the pride I have for the men and women who serve our department. Their commitment to fairness, compassion for those they serve, and adhering to the guiding principle of treating others as you would treat your own has made them exemplary in my eyes and hopefully yours. I surely want to thank all of them personally for their professionalism and personal efforts during these demanding times. The greater part of any recognition for our department's success belongs to them! Thank you to all.

Your thoughts are valued so please feel free to call me at 363-1031 or email me at dbracy@yorkpolice.org if you have questions, concerns, or comments.

Respectfully Submitted By: Chief Douglas P. Bracy

Police Statistics Report – 2017

| | 2017 | 2016 | 2015 | 2014 |
|--|-------------|-------------|-------------|-------------|
| Total Patrol Miles Driven | 284,380 | 311,238 | 297,536 | 307,997 |
| Total Calls For Service | 28,526 | 27,661 | 26,748 | 29,014 |
| Arrest Reports (Court Paperwork) | 473 | 715 | 935 | 1,458 |
| Assists – Medical | 1,610 | 1,769 | 1,679 | 1,142 |
| Assists – Fire Department | 2,291 | 2,154 | 2,151 | 1,959 |
| Assists – Mutual Aid – Other Agency | 7,268 | 6,803 | 6,848 | 4,116 |
| Patrol Checks | 5,830 | 6,298 | 6,246 | 6,183 |
| Motor Vehicle Assists | 264 | 192 | 238 | 244 |
| Court Ordered Check Ins at PD | 91 | 231 | 299 | 391 |
| Residential & Business Checks | 5,283 | 6,298 | 2,984 | 3,437 |
| Mental Health/Well-being Checks | 237 | 233 | 262 | 220 |
| Residential/Business Alarms (Fire, Burg, Med) | 753 | 908 | 987 | 854 |
| Suspicious Activity/Prowler Complaints | 383 | 408 | 402 | 403 |
| Homicides | 0 | 0 | 0 | 0 |
| Suicides & Attempts | 29 | 24 | 33 | 32 |
| Unattended Deaths | 11 | 6 | 14 | 7 |
| Rapes | 6 | 4 | 2 | 2 |
| Aggravated Assaults | 5 | 4 | 7 | 4 |
| Simple Assaults | 73 | 72 | 87 | 85 |
| Domestic Complaints – Disturbances – Fights | 72 | 88 | 71 | 77 |
| Harassment – Verbal or Telephone | 63 | 54 | 71 | 70 |
| Child Pornography/Indecent Exposure/Sex Cases | 10 | 8 | 4 | 12 |
| Sexual Offender Registrations | 14 | 9 | 6 | 7 |
| Neglect – Abuse | 0 | 3 | 0 | 4 |
| Arson | 2 | 0 | 0 | 0 |
| Robberies | 0 | 0 | 1 | 0 |
| Burglaries | 56 | 27 | 23 | 69 |
| Criminal Trespass | 27 | 25 | 26 | 114 |
| Larcenies | 170 | 128 | 120 | 135 |
| Vandalism | 61 | 62 | 66 | 84 |
| Bad Checks | 11 | 16 | 67 | 31 |
| Auto Theft – Including Motorcycles | 6 | 1 | 5 | 2 |
| Adult Arrests | 256 | 354 | 288 | 344 |
| Juvenile Arrests | 22 | 49 | 33 | 38 |
| Violations of Bail Conditions | 34 | 43 | 57 | 47 |
| Court Summons Issued | 994 | 1138 | 934 | 1,404 |
| Warnings Issued | 3,811 | 3,440 | 3,494 | 4,831 |
| Grand Jury Indictments/Felonies | 113/103 | 46/129 | | 90/120 |
| Adult Drug Offenses | 256 | 280 | 187 | 178 |
| Juvenile Drug Offenses | 24 | 45 | 37 | 145 |
| Liquor Violations | 134 | 143 | 104 | 131 |
| Operating Under the Influence of Alcohol/Drug | 110 | 118 | 70 | 79 |
| Motor Vehicle Accidents – reported | 650 | 603 | 635 | 554 |
| Motor Vehicle Accidents with over \$1,000 damage | 390 | 385 | 354 | 325 |
| Fatal Motor Vehicle Accidents | 0 | 0 | 1 | 0 |
| Personal Injury Motor Vehicle Accidents | 64 | 82 | 82 | 64 |
| Total Personal Injuries from MVAs | 78 | 104 | 112 | 78 |



PUBLIC SAFETY COMMUNICATIONS

The York Communications Center continues to be the link between the Citizens of York and our various Emergency Services providers. The Communications Center continues to serve as the Town's Public Safety Answering Point (PSAP) receiving E 9-1-1 calls and dispatching the appropriate personnel and equipment to provide the emergency aid that is needed. Our Communications personnel are responsible for handling a multitude of tasks and receive all types of calls for non-emergency services and assistance. They are charged with dispatching the appropriate agencies such as police, fire, ambulance, water, sewer, and highway departments, etc. to handle those situations. We handled 10,057 E-9-1-1 calls through the center and 28,526 calls for service for the Town of York.

Communications personnel continue to handle walk-in complaints and requests for services on a daily basis ranging from concealed weapons permits, sexual offender check ins, probation check ins, parking ticket complaints, requests for copies of reports, yard sale permits and requests for directions just to name a few. They also take part in the community service efforts such as the "Good Morning Program" where senior citizens call in on a daily basis so we know they are well and not in need of assistance. If a call from a registered senior is not received by a prescribed time, dispatchers send an officer to check their well-being. The program continues to be a huge success and has created a wonderful opportunity to connect our senior citizens with members of our communications staff and police officers alike.

Our staff would like to thank our voters and all of those involved in the various Boards and Committees to make this a reality. It is truly appreciated. Our new Communications Center has provided us with a state of the art facility to provide these services from. We are currently in the process rebuilding and expanding our radio system outside of the new facility with the newest platform of radio communications available. This system will entail four separate simulcast radio towers and four voter sites utilizing microwave and fiber technologies to connect them. When down this system will provide safe seamless radio coverage in most of the Town between portable radios and our dispatch center. This is crucial in "true Emergency situations" where seconds can mean the difference between life and death. I want to thank the voters of our Town for their understanding and generosity in supporting these new upgrades.

The York Communications Center is currently staffed by eight (8) full time and two (2) part time Dispatchers. We are the regional PSAP (Public Safety Answering Point) for the communities of York, Kittery, Eliot, South Berwick, Berwick, Ogunquit, Wells, and Kennebunkport. As the regional PSAP center, our dispatchers receive and transfer all E 9-1-1 calls for the other communities listed above. State law requires all E 9-1-1 call takers to be EMD (emergency medical dispatcher) and now EFD (emergency Fire dispatching) certified so callers can be given appropriate instructions to aid the caller in handling specific emergencies until emergency personnel arrive on scene. This mandate also requires our center to review 100% of these calls for quality assurance to ensure they are meeting the protocol standards.

The first of September, York Communications Center took its first step to begin to take on new partners at the Center as the Town Manager and Board of Selectmen voted to enter into a contract with the Town of Kennebunkport to provide EMD and EFD services which was implemented in February of 2018. Their contract provides an additional \$45,000 in revenue which enabled us to have two dispatchers on duty, 24 hours a day, seven days a week. This is just the first of what we hope will be a number of efforts to regionalize our Communication Center to provide exceptional service at a lower cost to all.

In looking at the discussions about regionalization which are ongoing, it is apparent that these protocols may be the tipping point towards regional dispatch centers in the future. Single person dispatch centers will no longer be able to meet the requirements. The State and PUC have served notice that they will also mandate police dispatching protocols in 2019/2020 which could be extremely burdensome depending on the degree of questions and percentage of calls needing to be reviewed for quality assurance. For example, we are approaching 1,000 annual EMD calls with our PSAP and approximately 1,500 fire calls. Our police calls range in the tens of thousands of calls each year which is why the EPD mandate will be difficult at best to handle for our current staff, let alone a single dispatch center site.

We are continuing to work with surrounding communities to expand our dispatch services and find new partners. We are in discussions with a number of communities at this time. Our new building and radio equipment have given us the platform to accommodate the expansion of our dispatch services. As you know our new facility has been constructed to provide ample room for regional services and was designed with this possibility in mind so that we could expand our dispatch center by simply removing a wall if necessary.

Customer Service continues to be one the utmost important aspects of this job and our top priority remains in the level of service that we provide to you our customers. We are extremely proud of the exceptional level of service our center provides to the citizens of York and consider it an honor to bring a portion of that service to the citizens of Kittery, Eliot, South Berwick, Berwick, Wells, Ogunquit and Kennebunkport by providing them E 9-1-1 services. It remains our goal to maintain the high level of service that you all deserve and have come to expect as we continue to be proactive in our search for solutions that will benefit each and every one of us.

With the expansion of services with the Town of Kennebunkport, we hired our eighth communications specialist. Shivon McAfee, rehired to fill the position. Shivon had previously worked for our center and left to follow her husband's military career. We are thrilled to have her back. I would also like to take the opportunity to extend my thanks to all the other men and women of our communications center. They continue to show that they are indeed the "best of the best" in everything they do and are committed to being not only "Professional Communications Specialists" but compassionate individuals. They are definitely the backbone of our emergency response services and without them our jobs would not only be more difficult, but next to impossible.

The employees of the Communications Center would like to extend a sincere thank you all our citizens for the continued show of support to the Communications Center. As always, we are here to serve you. If anyone has a question regarding the Communications Center please feel free to call us at 363-4444 or email sspofford@yorkpolice.org.

Respectfully Submitted By: Chief Douglas P. Bracy



PUBLIC SAFETY ANIMAL CONTROL

This has been another busy year for our Animal Control officers. As you can see by the report, calls are steadily increasing each year for a myriad of reasons. It is amazing to understand that all the work done by our ACOs is done on a part time basis. I would like to recognize Larry McAfee and Keith Bishop Jr. for their committed efforts over the last year. As anyone who has run an organization knows you are only as good as your employees. I am blessed to be supported by these two individuals. Animal control can be a thankless group at times as we deal with sick, injured, and deceased animals, both domesticated and wild. It takes a special individual(s) to perform these tasks day in and day out.

Wild animal issues continue to raise concerns with our Town. As hunting and trapping pressures have decreased over the years, we have seen resurgence in wild predators within our neighborhoods, especially within our populated areas. Coyotes, fisher cats and bobcats are increasingly becoming threats to small domestic pets such as our cats and dogs. Owners must be aware that these dangers exist and use caution when leaving your domestic pets outside especially at night. We are taking proactive steps to fight some of these problems using private contractors and the Maine Warden Service to assist in capturing and relocating these animals. Rabies, West Nile Virus, Eastern Equine Encephalitis, Lyme disease, and the possibility of a pandemic virus being transmitted through migratory birds are still topics we must stay abreast of and plan for.

It is crucial that everyone continues to take precautions and educate themselves of these potential dangers as well as ways to prepare to minimize exposures to them. The spread of tick borne illnesses continues to increase and morph in potentially life-threatening illnesses. Individuals and parents need to take responsibility to insure they and their children are protected. Epidemiologists predict this season will be a banner year for ticks as the winter's snow cover protected them from the bitter cold we experienced.

In discussing wild life, I would also like to again recognize the Center for Wildlife for all the support their organization provides to the Town with regards to wild animals. Countless wild animals are cared for at their facility near Mount Agamenticus and rehabilitated through the services they offer free of charge. In years past, due to the lack of rehabilitative services in our area, many of these same animals would have been euthanized as there was no means to treat them. Please show your support for this invaluable service as they move forward building a new Wildlife Center at the base of Mount Agamenticus.

As always, we would appreciate everyone's assistance in licensing their dogs each year and ensuring they are vaccinated for rabies. This requires a lot of time on the part of our Animal Control Officers that could be used addressing other pressing issues. State law requires veterinarians, both in Maine and out of state to notify Animal Control departments in Maine when an animal is vaccinated that resides at an address in our Town. Please also remember to make sure your dog wears their license and rabies tags. This allows our ACOs to quickly identify lost dogs and reunite them with their proper owners. Lastly remember that everyone walking their dog must have a means (i.e. plastic bag) on them always to clean up after their animal(s). We will be doing a spot check

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over the next few months to ensure that the issue of dog waste is taken care of as it one of the most prevalent complaints we receive. Remember it is a privilege that can be revoked if dog owners don't abide by the rules.

I would like to thank everyone for their support as we continue with our efforts to better serve your needs. As always, we are here to serve you. If you have any questions or concerns regarding any animal related issues please feel free to call us at 363-4444.

Respectfully Submitted By: Chief Douglas P. Bracy

York Animal Control Stats – 2017

| <i>Type of Contact:</i> | 2017 | 2016 | 2015 | 2014 | 2013 | 2012 |
|---|-------------|-------------|-------------|-------------|-------------|-------------|
| ACO calls to dispatch | 1,892 | 1,815 | 1,896 | 1,842 | 1,528 | 1,339 |
| Calls handled by ACOs | 1,464 | 1,410 | 1,378 | 1,347 | 1,420 | 1,120 |
| Calls handled by Police Officers | 428 | 405 | 396 | 387 | 346 | 219 |
| Calls taken directly by ACOs | 645 | 591 | 574 | 529 | 479 | 433 |
| Calls to ACOs by radio or paged out | 819 | 726 | 686 | 619 | 526 | 687 |
| | | | | | | |
| <i>Dog related calls:</i> | 848 | 812 | 796 | 764 | 671 | - |
| Dog attacks | 42 | 31 | 27 | 19 | 16 | 12 |
| Dog bite to human | 46 | 27 | 28 | 26 | 21 | 18 |
| Dogs not under control | 129 | 117 | 108 | 98 | 86 | 11 |
| Barking dog | 56 | 64 | 72 | 64 | 58 | 48 |
| Aggressive dog complaints | 49 | 42 | 31 | 28 | 21 | 16 |
| Cruelty or neglect | 14 | 8 | 12 | 10 | 11 | 8 |
| Danger dog investigations | 16 | 12 | 7 | 5 | 4 | 2 |
| Dogs in hot/cold vehicle | 48 | 36 | 28 | 32 | 38 | 35 |
| Dogs hit by vehicles | 3 | 4 | 6 | 9 | 5 | 10 |
| Dogs running at large | 318 | 297 | 284 | 248 | 246 | 220 |
| Dogs picked up | 114 | 110 | 136 | 124 | 116 | 86 |
| Dogs returned to owners | 71 | 72 | 102 | 84 | 77 | 51 |
| Dogs impounded at Kittery Creature Comforts | 43 | 38 | 34 | 40 | 39 | 33 |
| Dogs not located upon inv. | 58 | 54 | 58 | 61 | 49 | 62 |
| Dogs returned home on own –spoke to owner | 42 | 88 | 90 | 75 | 55 | 64 |
| Abandon dogs | 1 | 2 | 3 | 6 | 2 | 5 |
| Beach ordinance violations | 118 | 84 | 73 | 67 | 36 | 39 |
| Impoundment fees paid | \$600 | \$475 | \$550 | \$800 | \$1,525 | \$1,275 |
| | | | | | | |
| <i>Cat related calls:</i> | 132 | 140 | 159 | 148 | 131 | 0 |
| Stray /feral/nuisance cats reported | 31 | 29 | 38 | 31 | 24 | 22 |
| Stray/feral/nuisance cats trapped –public request | 22 | 26 | 32 | 29 | 26 | 7 |
| Missing cat reports taken | 68 | 56 | 60 | 31 | 73 | 35 |
| Stray cats picked up | 21 | 22 | 20 | 16 | 10 | 11 |

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| | | | | | | |
|--|-------|-------|-------|-------|-------|-------|
| Stray cats taken to Kittery Creature Comforts | 21 | 22 | 18 | 12 | 10 | 9 |
| Cats taken to Newington Emergency Clinic | 2 | 0 | 0 | 0 | 0 | 1 |
| Cat bite to human investigations | 10 | 11 | 9 | 11 | 8 | 15 |
| Quarantined cats | 10 | 11 | 9 | 10 | 8 | 5 |
| Dead cats | 8 | 6 | 7 | 8 | 6 | 5 |
| Cats hit by vehicles | 8 | 7 | 7 | 8 | 6 | 7 |
| Returned to owner | | 4 | 6 | 4 | 4 | 2 |
| Cruelty or neglect | 4 | 3 | 4 | 3 | 3 | 1 |
| | 2 | | | | | |
| <i>Other animal calls:</i> | 392 | 339 | 316 | 268 | 476 | 361 |
| Wild animal calls | 332 | 281 | 270 | 249 | 438 | 336 |
| Calls related to other domestic animals, such as horses, roosters, chickens | 46 | 39 | 46 | 19 | 34 | 25 |
| Injured wild animals taken to Center for Wildlife | 34 | 36 | 37 | 26 | 38 | 40 |
| Animals caught and removed by ACOs | 31 | 40 | 46 | 59 | 116 | 87 |
| Wild animal calls referred to animal damage control agent- Adam Stevens | 49 | 58 | 38 | 46 | 64 | 56 |
| Wild animal calls referred to Maine Wardens Service | 46 | 24 | 14 | 20 | | |
| Requests for live traps | 39 | 36 | 21 | 28 | 26 | 7 |
| Animal transports to Augusta lab for rabies testing – tests are only conducted when there is contact with a human or domestic animal | 8 | 6 | 9 | 8 | 6 | 5 |
| Positive rabies test – in York | 0 | 0 | 0 | 0 | 3 | 1 |
| Number of reported animals suffering from rabies, distemper or other sicknesses | 68 | 64 | 59 | 53 | 87 | 70 |
| Sick/injured dispatched by ACOs | 49 | 29 | 26 | 30 | 61 | 49 |
| | | | | | | |
| <i>Administrative work:</i> | | | | | | |
| Licensed dogs | 2,700 | 2,700 | 2,701 | 2,509 | 2,494 | 2,409 |
| Not licensed by February 1, 2017 requiring follow-up investigations | 1,481 | 1,619 | 1,640 | 1,370 | 745 | 601 |
| Notifications from veterinarians through State Animal Welfare regarding rabies certification of dogs in York | 2,361 | 1,310 | 1,267 | 1,148 | 755 | 671 |
| Warnings –verbal or written | 878 | 465 | 416 | 367 | 206 | 134 |
| Summons | 50 | 19 | 12 | 27 | 36 | 34 |
| Miscellaneous | 146 | 81 | 76 | 53 | 96 | 66 |
| | | | | | | |
| TRAINING HOURS | | 54 | 108 | 97 | 71 | 80 |
| HOURS WORKED | 2,845 | 2,749 | 2,662 | 2,314 | 1,392 | 1,459 |



PUBLIC SAFETY HARBORMASTER

This year turned out to another busy summer with beautiful weather and large numbers of people enjoying our harbor and river. After 4 years of service, David Hutchinson retired as Harbor Master. We thank Dave for all his efforts with hours spent preparing for the dredging of our Harbor as well as rebuilding the Harbor master shack and other projects. We wish Dave the best in his retirement.

Assistant Harbor Master Andrew “Drew” Donovan took the helm in June and has done an admirable job managing this diverse waterfront with its many uses. Drew was supported by Assistant Harbor Masters Joe Hogan who is returning for his 7th season and Jerry Carr who recently retired from the Maine State Police. These individuals live in York, are knowledgeable about our harbor, its ordinances, state laws and bring a wealth of maritime experience. All are approachable, friendly and have the personal capabilities to address the needs of the diverse individuals who use our harbor. As we look to the future, I truly believe this will be a great team to help carry us for many years to come.

We were extremely fortunate through the efforts of the Harbor Board, Senators Collins and King, and Representative Pingree to successfully lobby the Army Corp to have finally secured the funding in October of 2017 for the long-awaited dredging of our harbor channel and its basins. The lion’s share of the funding will come from the Army Corp. of Engineers with the dredging of the basin areas and the docks to come from the Town’s dredge fund, which is supported from the annual mooring fees each year.

Our Harbormasters and Harbor Board have spent countless hours working on this project to secure the federal funding and in planning for the moorings and floats which had to be removed from the harbor. The dredge was completed in early spring of 2018. All moorings and floats will be re-installed by mid to late April. This work has been aided through the new GIS technologies. All moorings were plotted through GIS in all areas of the river to insure consistency is maintained and boats of varying sizes can be accommodated safely. I have included the Harbor Board’s web site at the end of this report, as it has all the maps for the harbor and river moorings. This effort will allow all moorings to be placed back in their proper locations in the event of a large weather event or flood.

The Harbor Board, Harbormasters, and DPW Director Dean Lessard have been working for many years as most of you know to connect Fisherman’s Walk to the Wiggley Bridge. The project is critically needed to provide safe access between these walks and to provide a safe point in the river to launch kayaks. It appears that all the funding and environmental permits have been secured.

The Harbor Reserve Officer position was again very successful this year. The position was created to address the growing use of the town dock area. The officers assigned to this position were responsible for traffic management, parking enforcement, town ordinance issues, patrolling Fisherman’s Walk and Steedman Woods, and most important developing meaningful interaction with the users of this area. We have received several

responses from residents describing how these officers were knowledgeable, friendly, and were a positive influence in the area.

The parking issues on Harris Island Road were discussed, at length, by the York Police, the Harbormasters, and the York Harbor Board. On many summer days, there are far more users of the Harbor than there are parking spaces. We are working on Traffic Safety ordinance changes that will include accurate definitions, clear signage, and roadway markings. These changes are intended to maximize access to both recreational and commercial users of the Harbor.

Active management of the mooring list has increased accessibility for boaters in the harbor. The temporary mooring assignment program has become a popular method to allow existing mooring holders the opportunity to relinquish their unused moorings on a year by year basis, without risk of loss of the mooring. If an existing mooring holder decides to take a year off from boating, he or she can allow the Harbormaster to assign the mooring to another person on the mooring list. The mooring does not go unused for the season. We gave out over 40 temporary one season moorings that would have gone unused and allowed others to utilize the harbor. This program reduces mooring list wait time and increases utilization of the moorings in the Harbor. For more information about this program, please contact the Harbormasters office at 363-0433.

The Harbor was also very vital and active with transient moorings being utilized by more than (300) three hundred visitors in 2017 from all over the country and the world some as far as England and New Zealand.

In 2018 the Harbormasters will continue their efforts to promote safety through education. They will be involved in the Chris Connors Foundation events in July, teaching children about marine safety and participated in the 1st Annual Chris Connors Polar Plunge to raise funds for his educational programs. Additional launch sites for kayaking and other paddle craft activities will be explored. Maintenance and repair of the town docks will be performed. Most important of all, the Harbor will be watched over by a well -trained, experienced and competent group of professionals.

I would like to thank the members of the Harbor Board for their many hours of dedicated service in seeing that the harbor remains the historic and beautiful place it has been for hundreds of years. Please join me in thanking them for their service and commitment: Chair David Webber, Vice Chair Mathew Donnell, Secretary Mike Sinclair, David Gittins and Timothy Greer Alternate Members Joey Donnelly and Nick Strater.

Respectfully Submitted By: Chief Douglas P. Bracy



PUBLIC SAFETY EMERGENCY MANAGEMENT REPORT

The Town of York’s Emergency Management Agency has been busy responding to many severe weather events and preparing for disasters. Through planning and education, it is the job of Emergency Management to plan for both natural and manmade disasters and to be prepared for whatever may come our way. It is well documented that Communities which are prepared fare much better when disaster strikes as they have a plan to meet the immediate needs and to recover. Communities are also better prepared to recoup financial aid from the Federal Emergency Management Agency and State Emergency Management Agency when a disaster is declared under the Strafford Act. Considering the record number of declared disasters in our area over the last fifteen years and the millions of dollars of damage it has caused, it is imperative that we maintain a strong program and consider a long-range plan for this office.

Although weather conditions change from year to year with the effects of El Nino and La Ninaon, our weather seems to be in a new metrological pattern which is creating a pattern of more severe and frequent storms for our area. The number of significant East Coast storms and there severity especially with rising ocean levels is cause for concern and must be planned for in the future. Although we have been fortunate to have missed a direct hit from a major hurricane, we have been pummeled by several large ocean storms on almost a yearly basis. The 100-year event seems to now be the norm!

In October we experienced a major storm with hurricane force winds that crippled the CMP electrical system statewide, knocking out power to nearly 500,000 customers. Nearly three quarters of the residents in the Town of York where effected. The restoration of the power to the Town of York took the better part of a week. The storm was declared a major federal disaster and to date we have spent nearly \$250,000 in emergency protective measures, repairing damages to infrastructure and debris cleanup. These storms serve to remind us that we need to be prepared, both as a Town and more importantly as individuals as we are surely not immune to these weather events or their damage. Individuals need to review their property insurance to insure you have proper coverages and we all must be better prepared.

I would like to recognize and thank all our Town Departments; Police, Communications, York Fire Department, York Beach Fire Department, Public Works, Community Development Department and GIS Coordinator who all take part in these efforts. Together they have helped make our Emergency Management program one of the best in the state. It is also recognized on a national level for our accomplishments and participation in new programs such as FEMA Floodplain Mapping, Sea Level Rise, and Climate Change.

It is also important to recognize out partners in the community that assist us during these efforts. York Ambulance, York Water District, Kittery Water District, York Sewer District as well as York Hospital and York Library. These organizations continually aid the Town and its citizens when called to meet the challenges of a disaster or serious event. Whether it is the need for sheltering or warming those in need or the sharing of personnel and equipment to meet immediate needs at hand, these organizations repeatedly respond to my

requests for help and assistance at no cost to our taxpayers. I can't thank them enough. This is surely not the norm in many places.

I also want to recognize our volunteer Fire Departments. No one realizes the impact of the contributions these individuals and organizations make in time and energy regardless of the time of day or night to safeguard and serve our community. Many of our regional responses are staffed through these agencies. I am honored to have them as part of the team when the need arises. We would not have been so successful in many of our most serious events if not for the dedication of our volunteers and our partner organizations. We are truly blessed to have individuals and leadership that we do in our emergency services. Whenever the need arises I can pick up the phone and be reassured they will respond to whatever is needed without hesitation.

The role of Emergency Management is changing at a remarkable pace. The way we coordinate our resources to prevent or combat the effects of a disaster, either natural or manmade is standardized across the country. The Federal Government has set a National Response Framework to address the myriad of natural and manmade events. This plan mandates the way we do business through a standardized National Incident Management System. We, as a Town, are required to train our public officials and public safety personnel to varying levels depending on their level of authority. We are also required to create policies to implement various aspects of the national plan so that every public safety agency and government entity responds in the same manner to disasters. The penalty for not meeting these requirements is that the federal government will not award funding to Communities who fail to comply with them. I am happy to report that the Town is fully compliant with National Incident Management System and the National Response Plan as of this report.

The tragic school shooting in Parkland Florida in February and other terrorists' events around the world have created a new sense of resolve to consider the safety in our schools, public buildings and public events. We need to adapt and look at things differently to insure safety and security at these facilities or gatherings. We are constantly monitoring, assessing, and making changes to meet the security needs of our schools and other public facilities.

As we have seen over the last decade a disaster or attack can strike quickly and without warning. It is imperative for every citizen no matter the age to be taught personal safety and to have an emergency plan for yourself and your family. These events can force you to evacuate your neighborhood or confine you to your home. What do you do if basic services such as water, gas, electricity or telephones were cut off? Local officials and relief workers will be on the scene after a disaster, but they cannot reach everyone right away. Where will your family be when disaster strikes? They could be anywhere at work, at school or in the car. How will you find each other, will you know if your children are safe? Families can and do cope with disaster by preparing in advance and working together as a team.

FEMA's website www.ready.gov is a great Web site that has a wealth of information for any disaster natural or manmade. Take the time to prepare yourself and your loved ones. Knowing what to do is your responsibility and is your best protection! I have included the family disaster plan and active shooter protocols to encourage all of you to plan as your town services and departments do continually. Please help by being prepared to face the challenges of the future.

Respectfully Submitted By: Chief Douglas P. Bracy



FAMILY DISASTER PLAN

Find out what could happen to you and your family

Contact your local emergency management office; be prepared to take notes.

Ask what types of disasters are most likely to happen. Request information on how to prepare for each.

Learn about your community's warning signals: what they sound like and what you should do when you hear them.

Ask about animal care after disaster. Animals may not be allowed inside emergency shelters due to health regulations.

Find out how to help elderly or disabled persons, if needed.

Next, find out about the disaster plans at your workplace, your children's school or daycare center and other places where your family spends time.

Create a Disaster Plan

Meet with your family and discuss why you need to prepare for disaster.

Explain the dangers of fire, severe weather and other hazards to children.

Plan to share responsibilities and work together as a team.

Discuss the types of disasters that are most likely to happen. Explain what to do in each case.

Pick two places to meet.

Ask an out-of-state friend to be your "family contact."

Discuss what to do in an evacuation.

Plan how to take care of your pets.

Make emergency preparations

Post emergency telephone numbers by phones (fire, police, ambulance, etc.).

Teach children how and when to call 911 for emergency help.

Show each family member how and when to turn off the water, gas and electricity at the main switches.

Check if you have adequate insurance coverage.

Teach each family member how to use the fire extinguisher (ABC type), and show them where it's kept.

Install smoke detectors on each level of your home, especially near bedrooms.

Conduct a home hazard hunt.

Stock emergency supplies and assemble a Disaster Supplies Kit.

Take a first aid and CPR class.

Determine the best escape routes from your home. Find two ways out of each room.

Find the safe spots in your home for each type of disaster.

Practice and maintain your plan

Quiz your kids every six months so they remember what to do.

Conduct fire and emergency evacuation drills.

Replace stored water every three months and stored food every six months.

Test and recharge your fire extinguisher(s) according to manufacturer's instructions.

Test your smoke detectors monthly and change the batteries at least twice a year.

Emergency Supplies

Keep enough supplies in your home to meet your needs for at least three days.

Assemble a Disaster Supplies Kit with items you may need in an evacuation.

Store these supplies in sturdy, easy-to-carry containers such as backpacks, duffel bags or covered trash containers.

Utilities

Locate the main electric fuse box, water service main and natural gas main.
Teach all responsible family members how and when to turn these utilities off.
Keep necessary tools near gas and water shut-off valves.
Turn off the utilities only if you suspect the lines are damaged or if you are instructed to do so.
If you turn the gas off, you will need a professional to turn it back on.

Neighbors Helping Neighbors

Meet with your neighbors to plan how the neighborhood could work together after a disaster until help arrives.
If you're a member of a neighborhood organization, such as a home association or crime watch group, introduce disaster preparedness as a new activity.
Know your neighbors' special skills (e.g., medical, technical) and consider how you could help neighbors who have special needs, such as disabled and elderly persons.
Make plans for child care in case parents can't get home.

Home Hazard Hunt

Inspect your home at least once a year for anything that can move, fall, break or cause a fire.
Fix any potential hazards or possible dangers that you find.

Evacuation

Evacuate immediately if told to do so
Listen to your battery-powered radio and follow the instructions of local emergency officials.
Wear protective clothing and sturdy shoes.
Take your family disaster supplies kit.
Lock your home.
Use travel routes specified by local authorities; don't use shortcuts because certain areas may be impassable or dangerous.
If you're sure you have time:
Shut off water, gas and electricity before leaving, if instructed to do so.
Post a note telling others when you left and where you are going.
Make arrangements for your pets.

If Disaster Strikes

If disaster strikes, remain calm and patient. Put your plan into action.
Check for injuries. Give first aid and get help for seriously injured people.
Listen to your battery powered radio for news and instructions
Evacuate, if advised to do so. Wear protective clothing and sturdy shoes.
Check for damage in your home.
Use flashlights; do not light matches or turn on electrical switches, if you suspect damage.
Check for fires, fire hazards and other household hazards.
Sniff for gas leaks, starting at the water heater. If you smell gas or suspect a leak, turn off the main gas valve, open windows, and get everyone outside quickly.
Shut off any other damaged utilities.
Clean up spilled medicines, bleaches, gasoline and other flammable liquids immediately.
Confine or secure your pets.
Call your family contact; do not use the telephone again unless it is a life-threatening emergency.
Check on your neighbors, especially elderly or disabled persons.
Make sure you have an adequate water supply in case service is cut off.
Stay away from downed power lines.

Active Shooter

This page describes what to do if you find yourself in an active shooting event, how to recognize signs of potential violence around you, and what to expect after an active shooting takes place. Remember during an active shooting to RUN. HIDE. FIGHT.

Be Informed

- Sign up for an active shooter training.
- If you see something, say something to an authority right away.
- Sign up to receive local emergency alerts and register your work and personal contact information with any work sponsored alert system.
- Be aware of your environment and any possible dangers.

Make a Plan

- Plan with your family, and ensure everyone knows what they would do, if confronted with an active shooter.
- Look for the two nearest exits anywhere you go, and have an escape path in mind & identify places you could hide.
- Understand the plans for individuals with disabilities or other access and functional needs.

During

RUN and escape, if possible.

- Getting away from the shooter or shooters is the top priority.
- Leave your belongings behind and get away.
- Help others escape, if possible, but evacuate regardless of whether others agree to follow.
- Warn and prevent individuals from entering an area where the active shooter may be.
- Call 911 when you are safe, and describe shooter, location, and weapons.

HIDE, if escape is not possible.

- Get out of the shooter's view and stay very quiet.
- Silence all electronic devices and make sure they won't vibrate.
- Lock and block doors, close blinds, and turn off lights.
- Don't hide in groups- spread out along walls or hide separately to make it more difficult for the shooter.
- Try to communicate with police silently. Use text message or social media to tag your location, or put a sign in a window.
- Stay in place until law enforcement gives you the all clear.
- Your hiding place should be out of the shooter's view and provide protection if shots are fired in your direction.

FIGHT as an absolute last resort.

- Commit to your actions and act as aggressively as possible against the shooter.
- Recruit others to ambush the shooter with makeshift weapons like chairs, fire extinguishers, scissors, books, etc.
- Be prepared to cause severe or lethal injury to the shooter.
- Throw items and improvise weapons to distract and disarm the shooter.

After

- Keep hands visible and empty.
- Know that law enforcement's first task is to end the incident, and they may have to pass injured along the way.

- Officers may be armed with rifles, shotguns, and/or handguns and may use pepper spray or tear gas to control the situation.
- Officers will shout commands and may push individuals to the ground for their safety.
- Follow law enforcement instructions and evacuate in the direction they come from, unless otherwise instructed.
- Take care of yourself first, and then you may be able to help the wounded before first responders arrive.
- If the injured are in immediate danger, help get them to safety.
- While you wait for first responder to arrive, provide first aid. Apply direct pressure to wounded areas and use tourniquets if you have been trained to do so.
- Turn wounded people onto their sides if they are unconscious and keep them warm.
- Consider seeking professional help for you and your family to cope with the long-term effects of the trauma.



VILLAGE FIRE DEPARTMENT

York Village Fire Department operates out of its quarters located near York Hospital at 1 Firehouse Drive, on York Street. Our department consists of three full-time firefighters and approximately 60 Volunteer Firefighters from all walks of life who provide fire and emergency medical services to the Town of York. For calendar 2017, we logged one thousand-thirteen hundred and one calls for service of all response types.

We have one duty firefighter-EMT on the job each day. The remaining manpower needs are met by our volunteer force consisting of approximately 60 volunteers who wear pagers to alert them of emergencies. We are fortunate to have a strong group of men & women who enjoy helping people. One paid Firefighter-EMT is on duty each day for 24/7 coverage. This coverage shift system consists of 24-hour shifts for an average of 56 hours per week for each of the three paid staff.

We have a dedicated group of men and women who train each week on their fire skills and other emergency related issues. Our department strives to keep on the leading edge of technology. We are constantly upgrading our equipment to keep up with needs, and York is very fortunate that firefighting vehicles & equipment have been funded by donations; federal & state grants in the recent past. Grants have been the funding source for many large purchases of significant equipment items. The grants have been compiled and researched by our own members,

We sponsor fire prevention activities in our schools for selected grades as taught by our firefighters and strongly supported by the grade school teaching staff. We also sponsor a child’s water and boating safety day in memory of Chris Connors each year. These programs are well received and made possible by many volunteers who give their time freely for this worthy cause. Air quality and hazardous materials monitoring equipment is in service at the YFD to enable us to test households & businesses for dangerous substances such as carbon monoxide. We appreciate the support and cooperation we receive from our fellow citizens.

Respectfully Submitted By: Chief Christopher Balentine

York Village Fire Department Call Log - Calendar 2017 Total Responses

| <i>Call Types</i> | <i># Of Calls</i> |
|----------------------------------|-------------------|
| Structure Fires | 9 |
| Mutual Aid To Other Depts. | 26 |
| Appliance Fires | 18 |
| Power Lines Arcing | 86 |
| Public Assists | 53 |
| Motor Vehicle Accidents | 112 |
| Brush/Grass | 18 |
| Alarm Activations | 145 |
| Smoke Investigations | 49 |
| Medical Aid Calls | 774 |
| Special Rescue/Water Rescue Etc. | 8 |
| Vehicle Fires | 6 |
| <u>HazMat</u> | <u>0</u> |
| Total Calls | 1301 |



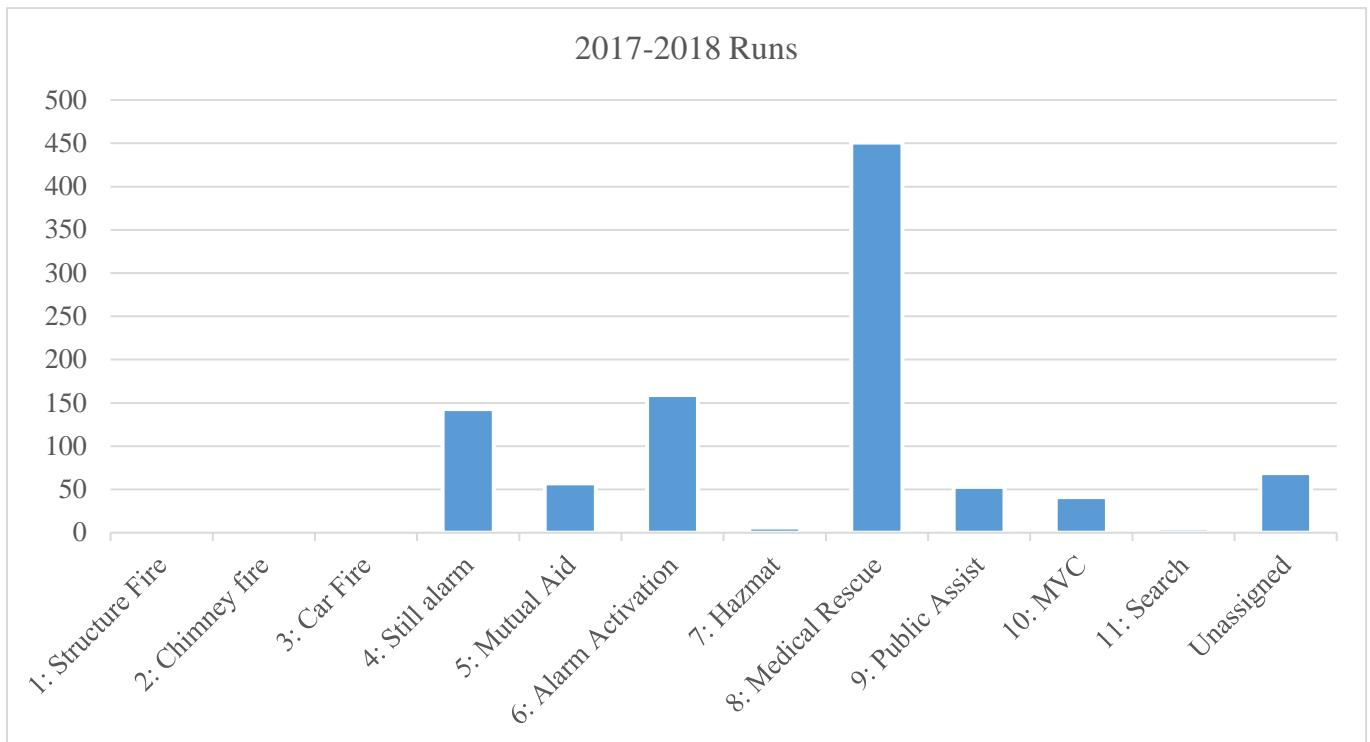
BEACH FIRE DEPARTMENT

Our entire organization would like to thank you for your continued support. We're proud to be of assistance to our citizens during their time of need whether it's a fire, medical emergency, fire alarm problems or just using our station as a warming hut during a major power loss. We responded to 989 emergency calls during the past year which was an increase from the year before. Almost 50% of the calls were medical calls.

This past year we hired a local firefighter/paramedic to fill the position left vacant when Captain, Ferris Boardman left. His name is John Cooper and he and his family have lived here for years. Bringing on a new full time firefighter has its own challenges but John has done a good job of filling the shoes left vacant. One of the issues that comes forward with new employees is their becoming familiar with roads and addresses. One thing very important to us is getting to the correct address ASAP but many residents in town do not have the number of their address on their house. I would ask every citizen of York to make sure their address is clearly visible from the roadway. Minutes wasted trying to find the correct address could make the difference between life and death. During a medical emergency, 3-4 minutes during a heart attack could determine life and death or life threatening complications. Remember the 3-4 minutes includes the time it takes for us to drive to your location and start medical treatment. Help yourself by having an address number that we can find and give clear instructions to the dispatchers if possible when you call.

We are always looking for Junior Firefighters and volunteers that think the fire service might just be something you want to pursue. Stop in and ask how you might fit in. **VOLUNTEERS WANTED - WE WILL TRAIN**

Respectfully Submitted By: Chief David K. Bridges





CODE ENFORCEMENT

The Code Enforcement Department provides Code Enforcement, Local Plumbing Inspectors, a Health Officer, a Stormwater Manager, as well as floodplain management services to the Town. The staff consists of 4 full-time employees and one cross-trained, part-time position shared with the Assessing Department. Amber Harrison is the Director of Code Enforcement, Local Health Officer, and Floodplain Manager. Kathy Newell, Luke Vigue, and Leslie Hinz are Assistant Code Enforcement Officers. Catherine Harman is the Administrative Assistant.

The Code Office deals with most land use, building construction, business license, special event, development and conservation issues facing our community. We also take a lead role addressing administrative, education and regulatory requirements of the Clean Water Act’s Municipal Separate Storm Sewer System (MS4), mandates with regard to municipal stormwater management. The MS4 budget is submitted separately (shared with the Department of Public Works). We also perform a similar role regarding FEMA’s Community Rating System (CRS), and the educational and regulatory requirements of FEMA’s current flood maps with regards to zoning, construction, and flood insurance. Because of our efforts implementing numerous floodplain management activities in the community, FEMA has determined the Town of York will increase to a Class 7 in the National Flood Insurance Program (NFIP), CRS which results in a 15 percent discount in the premium cost of flood insurance for NFIP policies.

Currently we are working towards all staff being state-certified Code Enforcement Officers, Local Plumbing Inspectors, and Shoreland Resource Officers. This will give us greater flexibility in providing public assistance at the code counter, issuing permits, performing inspections, addressing complaints, enforcing land use codes, and representing the Town at Board of Appeals and Judicial hearings. During FY17 the Code Office issued roughly 829 building permits (does not include septic, plumbing, shoreland, etc.), had 3,122 counter visits, performed 2,338 inspections, and accrued roughly \$392,319.00 in building permit fees.

As past reports have provided calendar year totals I offer the same. Building permits were issued for 79 new housing units in 2017, (74 in 2016). This compares to 68 new housing units in 2015, 61 units in 2014 and 77 units in 2013, and 43 in 2012. In calendar year 2017, the Department issued a total of 863 building permits, and performed 2,424 inspections (2,234 in 2016), and had 3,154 visits at the code counter (3,376 in 2016).

| Calendar Year | 1/1/2017 to 12/31/2017 |
|-----------------------------|-------------------------------|
| New Housing Units Permitted | 79 |
| Building Permits Issued | 863 |
| Inspections Performed | 2,424 |
| Code Counter Visits | 3,154 |

| Fiscal Year FY17 | 7/1/2016 to 6/30/2017 |
|-----------------------------|------------------------------|
| New Housing Units Permitted | 84 |
| Building Permits Issued | 829 |
| Inspections Performed | 2,338 |
| Code Counter Visits | 3,122 |

These numbers indicate that building activity is steadily climbing and getting stronger. Within the next few years it is projected that the Code Office will lose the part-time Code Officer/Assessing position as succession plans for the Assessing department are met. Due to this and the number of inspections, complaints, and site visits required we are aiming to add an Assistant Code Officer/Land Use Technician position (split with the

Town Planner, 40% of their time being spent performing plan reviews and attending Planning Board meetings). The proposed position would provide much needed assistance to the Planner as well as the understaffed Code Office and would allow us to offer same week inspections and to designate more time to plan review for some of the larger projects that consume much of our time. A few of the larger permits and construction activities in 2017 included phases of the Cliff House and Spa, the York High School Auditorium, the Police Station, the York Housing Authority, and subdivision developments. Likewise, numerous staff hours have been dedicated to addressing continuing legal issues and complaints concerning the Gammon Landscaping and Paras Pizza lots.

The Code Enforcement office continues to address several dangerous buildings and Town owned properties with the Town Attorney and the Selectmen. I will continue to represent the Town at Board of Appeals hearings as well as present the updated FEMA FIRM maps to the community. I also started a volunteer-driven hoarding task force that coordinates with the PD, FD, Code and the YCSA to assist residents struggling with the dangerous side effects of hoarding in their homes.

Water Quality and Shoreland Zones. Water quality and shoreland zoning continues to be a driver in the Department's work. The US Environmental Protection Agency has stepped up enforcement throughout Maine, side-stepping state agencies to a degree and giving us all a taste of what's to come in the stormwater pollution world. The takeaway here is that the Town is under increasing scrutiny with respect to stormwater management and expects to have an audit this summer. MS4 work continues to grow with ditch inspections, infrastructure mapping, catch basin cleaning, and outfall inspections. Consistent utilization of GPS/GIS technologies and coordinated work with the Department of Public Works, has led to a more seamless management of the MS4 permit directives. We have just received 319 grant funding from the State to address water quality issues identified in the Cape Neddick Watershed. This grant will allow us to work with property owners, the DPW, Parks and Rec., and the DEP, to perform hands-on mitigation actions to remedy poor water quality, increased erosion and sedimentation, and institute continual public outreach to this target audience.

We continue to work closely with the Planner to update deficiencies in the zoning ordinance and collaborate on site visits, pre-construction meetings, and permitting for certain shoreland and Planning Board approved projects. We host a quarterly meeting with other departments to review supplemental ordinances and procedures that affect code and require interdepartmental collaboration (i.e. Conservation Commission, Historic District Commission, Special Events permits, etc.). We have also begun working with the water district and Mount A personnel to tackle the issue of pet waste and trash as it effects our common watershed and water quality concerns. Some of the recently acquired 319 grant funds will be used to address this chronic issue.

The Code Officers require a balance of time, split between reviewing applications and plans, assisting the public at the code counter, performing inspections, site visits and pre-construction meetings all while staying abreast of local land use code changes and maintaining knowledge and updates to State building codes and shoreland standards. The Code Department continues to strive to make timely inspections, respond to complaints, and provide follow-up during our busiest season while providing exceptional customer service to residents, contractors, and the public.

Respectfully Submitted By: Amber Harrison, Director of Code Enforcement



FINANCE DEPARTMENT

The Finance Department is responsible for all of the financial transactions of the Town of York including general accounting operations, treasury management and bonding. I am proud to say we have been awarded and maintained the AAA rating by S & P since 2016. We strive to manage this Town's finances in a responsible efficient manner in order that the people of York.

A picture of the Town's financial health can be seen in our annual audit included in this report and on the finance director's page of the Town's website.

Respectfully Submitted By: Wendy Anderson, Finance Director



SCHOOL REPORTS



VILLAGE ELEMENTARY SCHOOL

Village Elementary School promotes a safe, nurturing environment for children in Grade K and Grade 1. Staff consider all aspects of development in supporting children to achieve their full potential, develop a positive sense of self and to respect diversity. Through child-centered learning, students are empowered to become active thinkers, self-directed learners and caring citizens.

Village Elementary School (VES) currently serves 218 students with little change projected for the 2018-2019 school year based upon current kindergarten registration. Class sizes at Village average 15-16 students. The current FY 18 operating budget is \$3,497,792. The proposed FY 19 budget is \$3,459,339 which reflects an overall decrease related to the accounting of interventionists costs. Formerly listed exclusively on the VES budget, the monetary shift reflects the 50% share of these staff members between the two schools. Additional savings were realized by a 44.5% decrease in classroom supplies by capping individual teacher purchase requisitions.

The building structure of Village Elementary School remains in good condition thanks to the daily focus upon maintenance and upkeep. Anticipated Capital Facility Improvements include replacement of a limited number of windows. Other facility upgrades for VES include installation of Card Swipe Access for side entrance, replacement of carpet and paint in limited settings of the school.

With current resources in place, Village Elementary School will continue to provide excellent educational opportunities for York's youngest students. Opportunities for field trips provide experiences for our students to generalize their learning in real world settings. Goals for improvement include expansion of the data collection process to inform Kindergarten screening and placement. Further review of math tools and assessments will be incorporated into the professional plan to align benchmark standards with critical skills as defined by the Maine Learning Standards. Additional efforts will also be implemented to integrate the practice of interventionists and general education teachers to promote literacy growth.

With ongoing community support, Village Elementary School will continue to provide exemplary educational experiences for York's youngest learners. As the gateway school for the district, we will continue to strive to receive our curious students and foster this love of learning while imparting critical foundational skills.

Respectfully Submitted: Beth Hutchins, Principal



ADULT AND COMMUNITY EDUCATION

York Adult and Community Education (YACE) serves the adult learners in our community. As our mission states, “YACE exists to provide affordable, accessible, quality, lifelong learning opportunities which equip community members with the tools necessary to pursue their academic, vocational and personal goals, contribute to the economic strength of the community, and participate as informed members of society.”

To this end, we have been working toward 5 Wildly Important Goals:

1. To be the first program people think of when they need to learn something new,
2. To provide quality literacy and high school completion courses free to adult learners,
3. To promote economic growth in individuals and ultimately the community,
4. To provide quality, low cost, life-long learning activities for health, wellness, creativity, and interests,
5. To build a sense of community between the school district and the towns people.
- 6.

This year (so far) we have been working with 12 adults who are completing their High School Credential, either through the testing option, called the HiSET, or through taking credited courses toward a diploma. This is more than double the number of High School learners from last year! We are pleased to say that our graduation ceremony this year will take place in the new York Community Auditorium. Also, this year, we have had 18 enrollments to help individuals with college and career counseling. Again, this number is significantly up from last year. We have also been serving our community by offering English classes to those who speak other languages, both in the classroom setting and individual tutoring. 16 learners have taken advantage of those classes. Our office has been fortunate to have through grant funding a part-time Student Services Coordinator this year who creates recruitment opportunities, performs student intakes, creates individual learning plans, assesses students (both paper and computer-based), guides students in college and career decisions, does data collection, and year end reporting for all academic students. This position has responsibility for student placement and retention, as well as data collection for the Adult Education and Family Literacy Act (AEFLA) and Maine College Transitions (MCT) grants.

YACE has been focusing on work training in the health-care sector and has offered monthly CPR certification classes, two Certified Nursing Assistant (CNA) classes partnering with Durgin Pines (16 students), Behavioral Health Professional certification, and numerous health field related classes through the Academy of Medical Professions, including hosting a 10 week class in Dental Assisting.

We have been able to offer more than 330 individual enrichment courses to the community ranging from exercise and health to computers to painting and cooking. New this year, has been the focus of business communications with courses like “Powerful Pronunciation for the Workplace” and “Fearless Public Speaking” through Speech Science. The Yorks and surrounding region are economically, academically, and artistically strengthened because of the programming found at York Adult and Community Education.

Respectfully Submitted By: Lisa Robertson, Director



BOARD AND COMMITTEE REPORTS



BUDGET COMMITTEE

The York Budget Committee consists of seven members elected by York voters to serve three year terms. The terms are staggered so that two or three members are elected each year. The committee meets on the third Thursday of each month from March to December to monitor the implementation of the budgets and to become familiar with the accounting methods and issues as well as progress on the budgets.

Two committee members are assigned as liaison with the Town Manager and Finance Director, two members work as liaison with the School Department and one member is assigned to the Library. This year we continued to rotate these assignments to give each member exposure to the unique issues and accounting in each of these areas. We also continued to meet with town and school department heads at our monthly meetings on a rotational basis to better understand departmental issues and concerns. This fiscal year the budget chair and vice chair met with Don Neumann of the York Water District that resulted in their presentation of their budget to the Budget Committee

In addition to the liaison assignments, two budget committee members are assigned to the Capital Planning Committee. In the past year some committee members have participated in Capital Building Committees including the new Police Station and the Long Sands Beach House.

This year was the second year with the schools budgeting with the rest of the town as proscribed by the Town Charter. In an effort to continue the refining of the process with the School Board, periodically the Chairs and Vice Chairs met to work on continuing improving the budget process.

The members of the School Board, Selectmen and Budget Committees met in December to discuss the upcoming budget process, capital plans new initiatives items that are of high importance. Also discussed were future initiatives, such as long range plans for new buildings and repurposing of existing buildings.

In January and February the Budget Committee conducts televised hearings on the Town, School and Library budgets. We spend many hours both preparing for and conducting these hearings. During the hearings presentations are made by departments at all levels from Department Heads and Principals to the Town Manager and School Superintendent. Voters are invited to make public comments throughout the process. Many questions are asked as the Committee reviews the budgets and it is common for changes to be made voluntarily by the budgeters in the course of the review. When the reviews are completed the Budget Committee then votes to approve, and in some cases, increase or decrease each Town and School warrant item. Very few items were changed during the Dollars to Task process. All the articles in the preference votes, excepting two articles were approved 7-0. A staffing study for \$25,000 for the town was voted down due to a lack parameters for the study.

In May of 2018 the terms of Heather Campbell, Nan Graves, and Larry Graves expire. In May 2019 the terms of Jim Smith and Tom Carnicelli expire. In May of 2020 the terms of Nelson Giordano and Mike Spenser expire. During the past year, Jim Smith served as Vice Chair and Larry Graves as Chairman.

Respectfully Submitted by: Larry Graves, Chairman



ENERGY STEERING COMMITTEE

✓ **DONE**

1. **Keep York Warm! Weatherization Program for Low-Income Households**

Keep York Warm was a collaboration among the York Energy Steering Committee, the York Rotary, York Community Services Association, Habitat for Humanity York County and Efficiency Maine brought weatherization services to low income homeowners in York, helped them save on energy bills and created safer and healthier homes. The proposal was presented to York Rotary in April 2016 and the work was completed in June 2017.

Efficiency Maine’s Low Income Energy Savings Program (LIHESP) helped to pay energy auditors to provide a professional level of weatherization services. LIHESP offers up to \$1,050 in rebates to energy auditors at the cost of only \$50 from the homeowner or sponsoring organization, and transformed the \$7,300 Rotary grant into over \$20,000 of weatherization work for homeowners.

The program was recognized for excellence in innovation as the only one of its kind in Maine at Efficiency Maine’s annual program review in January, 2017.

11 home energy audits were completed and weatherization services were delivered to 6 homeowners and 5 renters.

30 LED lights and 6 carbon monoxide detectors were installed were installed and more were made available to other homeowners by request.

Volunteers built 58 window inserts at Habitat in Kennebunk and at the York Masonic Hall:



To address the needs of renters, we introduced Efficiency Maine’s incentive programs to multi-family building owners to encourage them to upgrade their rental units.

Cooperating businesses and organizations

Yankee Thermal Imaging and STP Home Performance did the work alongside Rotary and other volunteers, including Rotary InterAct students, York Masonic Lodge and St Aspinquid Masonic Lodge donated the use of their space for the window builds. Local churches provided volunteer labor for the window build.

The collaboration will continue with Habitat and York Community Services addressing families' energy upgrades as needed, and the Town of York has included some funding in their subsequent budget.

2. New Police Station Building Committee – Energy Efficient Design Assistance

Stephen Kosacz served as the Energy Steering Committee liaison to the Police Station Building Committee. The Building Committee members were receptive to most of Stephen's recommendations for improving insulation and other energy efficiency measure; and employed several of the recommended changes.

Consultant Geoff Aleva, who acted as project manager, said the building is much better insulated than it had been; which should continue to pay dividends in lower operating costs in the future.

As a result of his experience, Stephen delivered the following recommendations to the Selectboard to optimize energy efficient design while minimizing added time and cost to the project:

- Incorporate life-cycle costs in considering a building project so decisions can balance potential additional insulating costs up-front with operating budget savings over the life of the building.
- Employ an energy design expert from the outset to avoid making early decisions that close off options later in the process, and to optimize the design for features and costs. Several local architects with this expertise would be interested in participating in this way:
- Include an Energy Steering Committee member on each building committee to keep the goal on the list of important objectives.
- Ensure that a building committee project manager is knowledgeable about current energy design and construction issues so there is no resistance to the goal of a highly energy-efficient building.

3. Energy Strategy Added to Comprehensive Plan (Voter-approved - an 86% vote!)

York's Comprehensive Plan supports sustainability as a basis for policy decisions (Goal 1.4.1) but no specific actions accompanied the goal until 2017, when voters approved an Energy Chapter addition with an 86% vote.

The chapter was nearly three years in the process; the Town Manager asked the Energy Steering Committee in 2015 to work with the Planning Board on it, and originally it was intended for the 2015 November ballot. It took until November 2017 to be ready for voters.

In March of 2015 the Energy Committee met with the Planning Board and updated the Selectboard (which supported the project). The ESC completed the first draft in November of that year after holding a York Community Dialogues session, and presented it to the Planning Board in April of 2016. Then the ESC sought comments from the Southern Maine Planning and Development Commission, Town department heads, committees, including the Budget Committee, and made revisions throughout 2016.

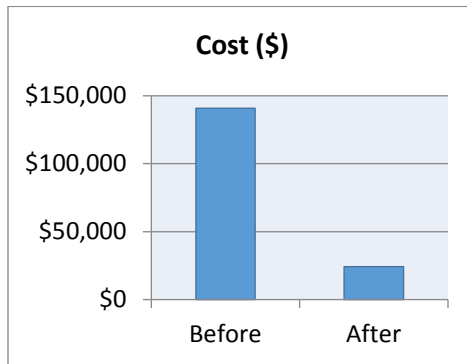
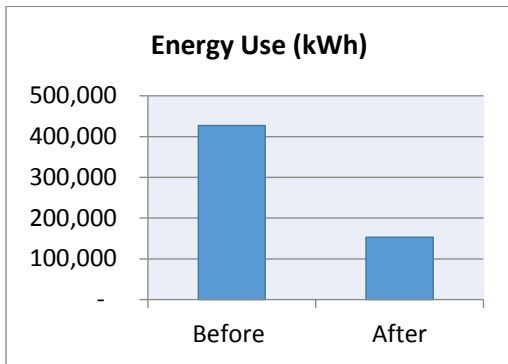
In 2016, at the request of the Selectboard, a public survey was conducted, and results were published in January 2017. In 2017 the York Schools added a section, final reviews and public hearings were held and York voters passed the Chapter in November, with an approval of 86%.

4. LED Streetlight Project Approved

Real Term Energy

Projected CO² reduction 64%

Projected Cost savings 83%



At their April 2017 meeting, the Selectboard approved hiring RealTerm Energy to deliver a turn-key project that would replace York’s approximately 821 streetlights. RTE’s proposal projected a cut of 64% of the CO₂ emissions associated with our streetlights and a cost savings of \$117,000 in the first year.

It would cost about \$500,000 to replace the current lights that we lease from CMP with our own LED lights. The investment would be paid back in about 4 years; the cost to install would be borrowed through a tax-exempt municipal lease, to be paid back over 7 years. Even after making the lease payments, York would save about \$35,000/year in the first 7 years; then 100% of the savings would go to York and reduce the town’s operating budget needs.

A series of delays followed, and the contract with RealTerm Energy has not yet been signed. Some of the delay was because CMP postponed their approval of OnTarget as their designated contractor for the part of the installation related to the high-voltage lines and CMP’s grid. And some of the delay has been because York has requested a number of changes to RealTerm’s boiler-plate contract.

At the April 16, 2018 Selectboard meeting, CMP proposed their own alternative contract that would be a light-for-light swap of the current lease with a new, 15-year LED lease. The Board requested that the Energy Steering Committee have our energy consultant, Celtic Energy, compare CMP’s and RealTerm’s proposals, and that analysis is underway at this writing.

UNDERWAY

- LED streetlights installation; evaluation of CMP vs RealTerm proposals
- Energy Fair – Community outreach and information; practical solutions for the home; electric vehicle demonstrations and
- Solar Farm for all Municipal Electricity Needs
- Help Design new town hall for maximum energy efficiency and solar power (recommend architectural firms with energy expertise to assist in early design planning)
- Plan York electric vehicle charging station infrastructure
- Solar-Friendly ordinance; review ordinances generally for energy-efficiency and solar-friendly
- Solar and energy conservation in the Historic District – Assist HDC
- LED lights in MDOT maintenance buildings on Route One
- Vista Volunteer - Track and report York’s greenhouse gas emissions trends over time
- Training, outreach to implement Energy Chapter Action Plans

STRATEGIES

(Energy Chapter of the Comprehensive Plan)

In municipal operations, schools, and residential and business sectors, reduce greenhouse gas emissions through:

1. Energy efficiency and renewable energy.
2. Sustainable transportation.
3. Waste reduction.
4. Community Engagement.
5. Report on progress.

Respectfully Submitted By: Rozanna Patane, Chairman



PARKS AND RECREATION BOARD

During the past year, the PRB focused its attention on the following principal areas.

•**Community Center Needs Assessment.** The Board was happy to see that the independent Needs Assessment Committee was formed and made progress on the question of whether the Town of York believe there is a need for a multi-generational community center. Consultants from the University of New Hampshire reported their findings. We are hopeful that progress on a feasibility study will be made in 2018-19.

•**Long Sands Bathhouse.** The idea of a new bathhouse for Long Sands Beach was first discussed by the PRB in 2011. There were many understandable delays in the project but we are happy to see the new bathhouse nearing completion on Lang Beach Avenue.

•**Bog Road Field.** The new maintenance building at Bog Road is now complete. This facility allows the relocation of much of the equipment that had been stored at Grant House. There was some discussion this year about what else the area might need. The possibility of a gazebo was discussed as a possible Eagle Scout project.

•**Ellis Park Agreement.** While the Board was not deeply involved in the negotiations between the Town and the Ellis Park Trustees, we do want to acknowledge what we see as the importance of the agreement that was reached. Our view is that the agreement proved successful last summer and promises to remain so in 2018.

•**Nubble Light Restoration.** After several years of considering the capital needs of York's dearly loved and iconic light house, the actual restorations have now begun. The webcams on the Island offer a unique view of the work being done. We look forward to seeing the buildings restored.

•**Mount Agamenticus.** The master plan for Mount Agamenticus made great progress this year. Robin Kerr deserves a lot of credit for this. We are eager to see formal proposals for parking and other facilities next year.

•**Open Space Master Plan (OSMP).** The issue of Open Space Planning was put on the back burner by the BOS — much to the relief of the Parks and Recreation Board.

•**Membership.** The PRB lost two members this year when Nancy Stolberg and Denny Sayward left the committee. We urge the Board of Selectmen to search for replacements for each of these former members. We sometimes had difficulty this year achieving a quorum for meetings which prevented us from doing our business.

•**Director Search.** The Board wishes to acknowledge the outstanding and lengthy service of Mike Sullivan. The search for his replacement is well underway and we have hopes for a new hire who will continue Mike's legacy.

Respectfully Submitted: Ron McAllister, Chairman



BICYCLE AND PEDESTRIAN COMMITTEE

The Selectmen chartered the bicycle and pedestrian committee in June 2015. Per the Charter, the Committee has developed a Master Plan for improving safety and accessibility for pedestrians and cyclists in York.

The completed Master Plan became part of the Town’s Comprehensive Plan following the vote on the November 2017 referendum. The Plan received overwhelming support - over 87% of voters.

The Committee is focused on implementation of the Master Plan including the following:

- Working with schools to provide bicycle and pedestrian safety education and a chance for applying the knowledge at a bicycle rodeo hosted by Coastal Ridge and Village Elementary schools.
- Developing brochures to educate residents and visitors on safe walking and bicycling in York.
- In conjunction with the Bicycle Coalition of Maine and the Department of Public Works, testing innovative road markings and design to calm traffic in neighborhoods. Phase 1 of an “Imagine People Here” project on Moulton Lane to narrow openings at intersections was tested in fall 2017. Phase 2 using innovative “advisory lane” marking will be tested in spring 2018.
- The committee is working with Town Staff to implement the Master Plan as part of the budgeting process and road paving program.
- The Committee has worked with the York Police Department on biking and walking safety initiatives including the Enhanced Enforcement and Education Day for Vulnerable Users.

Meetings are scheduled on the 1st and 3rd Wednesdays at 1:00 at the York Public Library. The Public is welcomed. All minutes are posted on the Town website under the boards and committees tab. A Facebook page – York Maine Bicycle and Pedestrian Committee – was set up to provide links to relevant articles and research on cyclist and walker issues and to provide a vehicle for community comment and discussion.

Leah Drennan, Donna Hayford, Brian Ross, Jeannie Adamowicz, David McCarthy, Chair.

Respectfully Submitted By: David McCarthy, Chairman



YORK HOUSING AUTHORITY

The mission: To provide Safe, Clean, Affordable Housing

Number of Residents Served: 190

Services Available: Transportation, Housekeeping, Meal Program,
Hair Salon, Recreational & Service Coordination.

Funding Sources: Housing and Urban Development (HUD)
Maine State Housing Authority
Northern New England Housing Investment Fund
Sanford Institution for Savings
Kennebunk Savings Bank

Payment in Lieu of Taxes paid to Town of York: Average \$56,000

York Housing is a non-profit housing provider that has been meeting its mission since inception in 1978. York Housing manages 136 units that serve all levels of income for the over 62 Senior population and 29 units of workforce housing units known as Carriage House Apartments. York Housing is proud to serve people of all ages and varying income levels.

York Housing is expanding its Baldwin Center community building to include 16 one-bedroom apartments and doubling the community space. With the development of more units over the years, our resident population has outgrown the original community room space. We are looking forward to having the added space for community use and resident functions. The apartments will be ready for lease-up summer of 2018.

Although our housing is what draws people in, the services are what keep people living independently in housing longer and with a greater quality of life. Our service program is constantly evolving. York Housing provides many events free of charge and others are sponsored at affordable rates. We have a sincere desire to sustain the level of services ensuring the same benefits to future generations. We realize that funding these services may not always be possible on a non-profit budget. Please contact us for more information on how you can help us sustain our community housing service programs by donating to our Wishing Well Fund.

York Housing promotes Neighborhood Network which is a member driven, referral service that has been developed in partnership with York Hospital to help adults age 50 and over navigate the transitional years. This service is aimed at keeping seniors in their own homes by providing a network of solutions to assist with home and lifestyle management. For more information please call (207) 351-1828 or visit www.neighborhoodnetwork.me

York Housing continues to seek opportunities to develop more affordable housing to meet the needs of the workforce. If there are land-owners interested in helping to meet this mission we would be happy to share our goals with you. Please call or stop in at our office during business hours. For more information please see our website www.yorkhousing.info or call our office at 363-8444.

Respectfully Submitted By: Patricia Martine, Executive Director



YORK PUBLIC LIBRARY

People

Following the end of their second 3-year terms, Library Trustees Bill Lord, Bernadine Speers, and Susan Yorston stepped down from the Board of Trustees. Each remains active on one or more library committees and we remain grateful for their continued support and service. In their stead, we welcomed Barbara Chase and Nancy Garrick to the Board.

Midway through the year, Jeannie “Bridget” Carr joined our team as a part time Library Assistant when Megan Farley left for a full time position in a NH school system.

Volunteers logged nearly 2000 hours – an increase of over 40% from the prior year. Without our corps of volunteers, we would not be able to offer such a variety of programs and services. Volunteers shelve books; process materials and get them ready for cataloging; reshelve returned library materials; unpack daily deliveries from the Minerva network; maintain the Book Nook and organize the Annual Book Sale; help plan and host programs and the ongoing film series; organize art exhibits; provide guidance on facilities issues; and assist on special projects. We could not do what we do without them!

Programs & Services

The Library continues to be a busy community hub hosting popular programs for all ages; providing meeting room space for town boards, committees and community groups and offering a wealth of resources to all who walk through our doors. Last year we hosted over 300 town board and committee meetings and more than 150 community organization/group gatherings.

While summer tourists certainly create a large bump in library visits, over the course of a year we averaged approximately 8000 people per month walking through our doors with an annual total of nearly 100,000 visits. Staff checked out more than 100,000 books, DVDs, books on CD, magazines, e-books and downloadable audiobooks to patrons. Interlibrary loans decreased by almost 10% - indicating we’re doing a better job of purchasing the materials York residents want, thereby decreasing the strain we place on the delivery system. There were about 50,000 logons to either our public computers or our WiFi network.

We experienced a huge increase of 25% in our program attendance: nearly 13,000 enjoyed over 400 library programs. Our ongoing adult and family film series drew large numbers as did James Kences’ exceedingly popular and ever-evolving York History Series held in conjunction with Museums of Old York. As part of our Winter Concert Series, Sharon “Sugar” Jones; Ben Baldwin & Kent Allyn; and Schooner Fare, “Maine’s Best Musical Group” according to *Down East Magazine*, each drew 100+ music lovers. We partnered with the Camden Conference for the first time. In conjunction with their theme of “New World Disorder and America’s Future,” we held a program on “The Rise of Populism” as well as a book discussion led by York resident Ron McAllister on Hochschild’s *Strangers in the own Land: Anger and Mourning on the American Right*.

The Art Committee curated several exhibits throughout the year, including a “Community Collects” show celebrating the life of local artist and teacher DeWitt Hardy. The High School Drama Club presented “A Victorian Christmas” complete with costumes and a reading of Dylan Thomas’s *A Child’s Christmas in Wales*. Tom Ryan, beloved author of *Following Atticus* and *Will’s Red Coat*, visited to talk about his books and introduce the newest member of his family, Samwise.

Favorites in the Children’s Department included the ongoing Recy-cool craft series; Music-in-Motion; Lego club; and story times. New this year in the Children’s Room was a Maker-Lab series; our 1st Annual Stuffed Animal Sleepover; and our 1st Annual Touch-a-Truck Day. And who can forget Summer Reading? Underwritten by Kennebunk Savings Bank, we registered over 200 eager readers; in addition to prizes along the way, our grand prize winners each won Kindles. The series also included performances by Junk2Funk and Frogtown Puppeteers.

Thanks to a generous donation from an Anonymous Donor, in July we became the (thrilled) recipients of a Baby Grand Piano.

Last, but certainly not least, thanks to the design and technology skills of our talented staff, we launched a new and improved website, including an online program and meeting room calendar.

Facility & Grounds

We were fortunate to have a group of students from Central Michigan University visit the library in early May as part of an Alternative Spring Break project. Led by Joe Anderson from the York Land Trust, they were joined by volunteers from YLT and Mount Agamenticus. Collectively, they did a fantastic job cleaning up our pond area and making the grounds beautiful once again for all to enjoy.

While the library still looks new, persistent roofing problems and HVAC issues serve as a reminder that our building is approaching the 20 year mark. Warranties have long run out, systems are aging, and we’re beginning to focus on a capital plan to address these needs in the near future.

It was certainly a whirlwind of a year and we’re looking forward to more of the same. If you haven’t been in lately: check us out!

Respectfully Submitted By: Michelle Sampson, Executive Director



UTILITY REPORTS



YORK SEWER DISTRICT

Management's Discussion and Analysis

This discussion and analysis of the York Sewer District's (the "District") financial condition provides an overview of the District's financial operations for the year ended June 30, 2017.

Audited Financial Statements

These audited financial statements are comprised of the following:

- **Independent Auditors' Report** - This report is issued by the District's independent auditors. In it, the auditors explain that they audited the District's financial statements in accordance with auditing standards generally accepted in the United States and Government Auditing Standards issued by the Comptroller General of the United States. It also expresses that, in the opinion of the auditors, the District's financial statements present fairly the District's financial position and the results of its operations and cash flows for the year ended June 30, 2017 in conformity with accounting principles generally accepted in the United States of America.
- **Statement of Net Position** - This statement presents the assets, liabilities and fund net position of the District as of June 30, 2017.
- **Statement of Revenues, Expenses and Changes in Fund Net Position** - This statement reports the operating revenues and expenses and non-operating revenues and expenses of the District for the year ended June 30, 2017. It also shows how the District's revenues and expenses for the year affected the fund net position of the District.
- **Statement of Cash Flows** - The statement of cash flows reports the sources and uses of the District's cash from operating activities, investing activities and capital and related financing activities. Sources and uses of cash are netted on the statement to show the District's net increase or decrease in cash for the year ended June 30, 2017.
- **Notes to Financial Statements** -The notes to the financial statements provide information about the District, its accounting policies, and additional information on amounts reported in other parts of the financial statements.
- **Additional Information** -This portion of the District's financial statements includes additional financial information that is not required to be included in the District's basic financial statements. The information is presented in the form of various schedules and is meant to assist readers by providing additional information that the District's Trustees and management believe would be useful to the readers of the financial statements. As with the basic financial statements, the District's auditors have also issued a report on this additional information. Their report states that the additional information is fairly stated in relation to the basic financial statements.

Other Reports

As explained in the independent auditors' report on the basic financial statements, the District's auditors have also issued a "Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards". This

report is not a part of the basic financial statements but is considered an integral part of the audit of the District's financial statements in accordance with Government Auditing Standards and should be read in conjunction with the auditors' report on the basic financial statements.

Summary of Financial Information

The District's financial condition as of June 30, 2017 and 2016 and the results of its operations for the years then ended are summarized below. Amounts are reported in thousands.

| FINANCIAL CONDITION | JUNE 30, 2017 | 2016 |
|---|---------------|----------|
| Current assets | \$ 1,060 | \$ 1,479 |
| Restricted assets | 3,016 | 1,983 |
| Capital assets | 14,776 | 13,570 |
| Other assets | 408 | 588 |
| Total Assets | 19260 | 17620 |
| | | |
| Current liabilities | 954 | 739 |
| Long-term liabilities | 4,573 | 3,308 |
| Total Liabilities | 5527 | 4047 |
| | | |
| Fund Net Position | | |
| Invested in capital assets net of related debt | 9,508 | 9,662 |
| Restricted | 3,016 | 1,984 |
| Unrestricted | 1,209 | 1,927 |
| Total Fund Net Position | 13733 | 13573 |
| | | |
| RESULTS OF OPERATIONS YEARS ENDED JUNE 30, 2017 | | 2016 |
| Operating revenues | \$ 2,526 | \$ 2,396 |
| Operating expenses | 2,489 | 2,547 |
| Income (loss) from operations | 37 | (151) |
| Non-operating revenues | 25 | 35 |
| Non-operating expenses | 66 | 78 |
| Capital contributions | 164 | 232 |
| Change in Fund Net Assets | 160 | 38 |

- At June 30, 2017 and 2016, the District had total assets of \$19,260,000 and \$17,620,000, respectively, of which \$14,776,000 and \$13,570,000 consisted of capital assets, respectively. Capital assets are comprised of the District's fixed assets such as property, plant, equipment and furnishings, and construction in progress. It also includes sewer lines and pump stations.

- At June 30, 2017 and 2016, the District's liabilities totaled \$5,527,000 and \$4,047,000, respectively. Of this amount, \$954,000 and \$739,000, respectively, represented amounts due in the short-term (twelve months or less) and \$4,587,000 and \$3,308,000, respectively, represented amounts due in the long-term.

- In July 2014 the District entered into a note payable with a financial institution in the amount of \$470,000 to fund ongoing sewer projects. Interest is fixed at 3.85%. The note calls for monthly payments of principal and interest of \$4,738 through September 2024.

- In December 2014 the District began drawing under a new bond issued by the Maine Municipal Bond Bank. The face amount of the bond is \$2,426,000. The bond is being used to fund ongoing sewer projects.

TOWN OF YORK, MAINE – 2017-2018 ANNUAL REPORT

- In September 2016 the district began drawing under a new bond issued by a financial institution. The face amount of the bond is \$2,000,000. The bond is being used to fund ongoing sewer projects. As of June 30, 2017 \$861,495 had been drawn against the bond and \$1,086,610 remains in escrow.

- Debt activity for the year ended June 30, 2017 was as follows:

| | Debt at Face Value |
|----------------------------------|--------------------|
| Beginning balance- July 01, 2016 | \$ 3,895,000 |
| Additions | 2,000,000 |
| Subtractions | 639,000 |
| Ending balance- June 30, 2017 | 5,256,000 |

- For the year ended June 30, 2017, the District's net position increased by \$160,000 to \$13,733,000. Of this amount, \$9,508,000 was invested in capital assets net of related debt and \$3,016,000 was restricted to pay debt. For the year ended June 30, 2016, net assets increased by \$38,000 to \$13,573,000. Of this amount \$9,662,000 was invested in capital assets net of related debt and \$1,984,000 was restricted to pay debt.

- The District's operating revenues consists principally of sewer service charges. For the year ended June 30, 2017, total operating revenues were \$2,526,000. This represents an increase of \$130,000 over total operating revenues of \$2,396,000 generated in the previous year.

- The District classifies its operating expenses into plant expenses, general and administrative expenses, and depreciation expense. The District's total operating expenses were \$2,489,000 in 2017 and \$2,547,000 in 2016 and consisted of the following:

| | <u>2017</u> | <u>2016</u> |
|-------------------------------------|-------------|-------------|
| Plant expenses | 1,266,000 | 1,273,000 |
| General and administrative expenses | 581,000 | 588,000 |
| Depreciation | 642,000 | 686,000 |
| Total operating expenses | 2,489,000 | 2,547,000 |

- The District also received non-operating income of \$25,000 in 2017. This non-operating income consisted of \$25,000 in interest income. In 2016, non-operating income consisted of \$35,000 in interest income.

- The District's non-operating expenses for the years ended June 30, 2017 and 2016 totaled \$66,000 and \$78,000, respectively, and consisted of the following:

| | <u>2017</u> | <u>2016</u> |
|-------------------------------------|-------------|-------------|
| Interest on bonds and notes payable | 66,000 | 78,000 |
| Total operating expenses | 66,000 | 78,000 |

- In addition to sewer service charges, the District receives capital contributions from sewer assessments and impact fees. Sewer assessments are fees charged to customers in a certain area to pay for the extension of the common sewer in that area. The amount of the assessment is based on the cost of the sewer extension project. Impact fees are fees charged to customers to connect to the sewer system. Impact fees are used to improve, enlarge or expand the District's sewer treatment system, including interest and debt incurred for such purposes. Income from assessments and impact fees are reported as capital contributions in the Statement of Revenues, Expenses and Changes in Fund Net Assets. The District may also accept sewer line extensions constructed by private contractors. These sewer lines are only accepted by the District if they meet certain standards and are

formally accepted by a majority vote of the District's Board of Trustees. When a sewer line is accepted, it is recorded as a capital contribution based on the fair market value of the sewer line which approximates the cost to construct the sewer line. There were five extension projects in 2015. There were no sewer line extensions accepted by the District in 2017 and 2016. A summary of income from assessments, impact fees and capital contributions of sewer lines for the years ended June 30, 2017 and 2016 is as follows:

| Project | <u>2017</u> | <u>2016</u> |
|-----------------------------|-------------|-------------|
| Impact fees | \$ 164,000 | \$ 232,000 |
| Assessment Income | - | - |
| Total Capital Contributions | \$ 164,000 | \$ 232,000 |

• During the years ended June 30, 2017 and 2016, the District made capital asset purchases totaling \$1,848,000 and \$1,117,000 respectively. These capital asset purchases are as follows:

| | <u>2017</u> | <u>2016</u> |
|-----------------------------------|--------------|--------------|
| Sewer extension projects | \$ 1,774,000 | \$ 490,000 |
| Vehicles, equipment and furniture | 74,000 | 627,000 |
| Total Capital Asset Purchases | \$ 1,848,000 | \$ 1,111,000 |

• In February 2005, the Maine Municipal Bond Bank approved a reduction in the MMBB loan servicing fee charged to borrowers under the Clean Water State Revolving Loan Fund Program. The fee was reduced from 3% to 1.5% of annual debt service payable. The savings from this fee reduction will be passed through to the customers of the Long Sands project, which include the Long Sands and Tall Oaks customers who were assessed during fiscal 2006 and 2005.

Summary of System Expansions Affecting Financial Operations for the Year Ended June 30, 2017 and Future Years

The mission of the District is twofold:

1. To collect, treat, and dispose of wastewater collected within the boundaries of the District through the overall operation and maintenance of a collection system.
2. To plan expansions and construct new collection systems within the boundaries of the District that, for various reasons, would be best served by public sewer for the protection of public health, welfare, and benefit of its inhabitants as expressed by the District's Charter and State Law.

This year the District has made significant investments into the treatment facility and the collection system.

The District began a 2.5-million-dollar upgrade of the treatment facility in 2015, replacing twenty-year old dewatering equipment with new state of the art incline screw presses to improve dewatering of residuals, along with ventilation, piping, computerized controls, and replacement of grit handling equipment as the first phase of the project. Phase II of the project will include scum removal equipment, sludge pump replacement, underground piping improvements, a new chlorine building, and several other operational upgrades. Phase I was completed in late June of 2015, and Phase II will be completed during the winter of 2017.

The treatment facility still experiences difficult process challenges during the summer, largely due to high levels of fat, oil, grease, and other summertime seasonal wastewater components including hydrogen sulfide in liquid and gaseous forms. In order to improve process control, District staff constructed anoxic zones in 2015, which

alter the environment and conditions under which certain bacteria grow and reproduce, allowing us to control and restrict the growth of "unwanted" bacteria. The anoxic zones also have the side benefit of altering certain parts of our discharge water improving its quality (reduced nitrogen). The first zone was very successful during the summer treatment period in 2015, so much so, that two other zones were added in 2016, so that a total of three zones have been in operation for our current summer season (2017). The cost of the installations was approximately \$75,000, saving approximately \$100,000 by in house staff doing most of the installation. These process changes have proven very successful this year controlling unwanted bacteria and we will now focus on H₂S control and pH adjustment.

Planning and design associated with the Richard's Pump Station replacement began during the spring and summer of 2015. Due to various design issues, a new designer was selected in the spring of 2016 completing the design in the fall of 2016. Construction began in the spring of 2017 and we expect the project to be complete by the end of November 2017. This was a 1973 vintage pump station with numerous pieces of equipment that were outdated and extremely difficult to keep operational due to lack of available parts. It is also located in a highly vulnerable environmentally sensitive location above the mouth of the York River and a few hundred feet from the edge of the ocean. Access to the site is restricted due to the tight surroundings and existing residences. The anticipated cost of the project is approximately \$500,000 which is part of an overall \$2,000,000 million dollar planned upgrade of various collection system and plant related projects. Work on these projects began this summer of 2016 and all should be completed by the end of 2017. The other projects include; main electric panels, controls, drives, screening equipment and odor control at the Route 103 Pump Station, emergency generator installations at the Stonewall, Nubble, and York River Farms Pump Stations, pipeline replacement and installation on York Street, pipeline replacement and repair on Atlantic, Cross, and Center Streets, UV CIPP lining of part of the mainline on Freeman Street, repair and paint two clarifiers at the plant, remove and replace the return pumps at the plant, replace and install new pipelines in the Harmon Park area, repair existing pipe on Varrell Lane with pipe bursting and pulling in a new line, and repave the entire treatment plant area after completion of the upgrade project. Additional projects will be added depending on availability of funds remaining.

In the spring of 2015 approximately 3,000 feet of sewer main was installed in an area that currently does not have public sewer and is anticipated to need sewer in the next few years. The pipe as installed was a "dry" pipe, since it is not available to take wastewater flow as yet. The pipe was also installed as part of a joint project with the York Water District and Town of York, to completely install new infrastructure and utilities, and rebuild Shore Road and sidewalk area all at the same time to avoid future disruption of the road. It was then combined with an expansion project on Main Street as part of a joint project with the Town with the same scope as Shore Road. This expansion project tied everything into the treatment facility in the spring of 2016 at a total cost for both projects of approximately \$550,000. Since this pipe work was started, over 6 septic systems have failed in the area, and many more property owners are interested as to when the public sewer will become available. The District anticipates activating the line sometime during the fall of 2017. Several private side streets off this area will also receive public sewer expansions starting in the fall of 2017.

Several key staff positions of the District changed this year and significant beneficial changes have occurred in the operations of the District. The Collection System Staff has also seen some significant changes and some highly experienced staff have been added. The District continues to be a leader in the State and regionally, influencing public policy and legislation impacting the wastewater industry. The Superintendent has been the

Chairman of the Me WEA Government Affairs Committee for 4 years and has been instrumental in facilitating the passing of important safety legislation as it pertains to utility locations in the roadway, especially gas line installations. Other staff participate on MeWEA Committees keeping them well informed on current issues State wide and regionally. The District also regularly sponsors regional training events and hosts one to two JETCC (Joint Environmental Training Coordinating Committee) training classes throughout the year. JETCC provides training for Operator Certification and Contact Hours which are required for all licensed operators to maintain their licenses.

Respectfully Submitted By: Timothy Haskell, Superintendent



ANNUAL FINANCIAL REPORT

TOWN OF YORK, MAINE

Annual Financial Report

For the Fiscal Year Ended June 30, 2017

TOWN OF YORK, MAINE
Annual Financial Report
For the Year Ended June 30, 2017

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TOWN OF YORK, MAINE
Annual Financial Report
For the Year Ended June 30, 2017

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Independent Auditor's Report

Board of Selectmen
Town of York, Maine

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Town of York, Maine as of and for the year ended June 30, 2017, and the related notes to the financial statements, which collectively comprise the Town of York, 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.

Board of Selectmen
Town of York, Maine

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Town of York, Maine as of June 30, 2017, and the respective changes in financial position and, where applicable, cash flows thereof, 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, the schedule of funding progress-retiree healthcare plan, the schedule of Town's proportionate share of the net pension liability, and the schedule of Town contributions, 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 York, Maine's basic financial statements. The combining and individual fund financial statements and schedules are presented for purposes of additional analysis and are not a required part of the basic financial statements.

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

Board of Selectmen
Town of York, Maine

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated March 23, 2018, on our consideration of the Town of York, Maine's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Town of York, Maine's internal control over financial reporting and compliance.

A handwritten signature in black ink, reading "Raymond Hudson Ouellette". The signature is written in a cursive style with a large initial 'R'.

March 23, 2018
South Portland, Maine

TOWN OF YORK, MAINE
Management's Discussion and Analysis
June 30, 2017

Our discussion and analysis of the Town of York, Maine's financial performance provides an overview of the Town's financial activities for the year ended June 30, 2017. Please read it in conjunction with the Town's financial statements, which begin on page 17.

USING THIS ANNUAL REPORT

This annual report consists of a series of financial statements. The Statement of Net Position and the Statement of Activities (on pages 17 and 18) provide information about the activities of the Town as a whole and present a longer-term view of the Town's finances. Fund financial statements start on page 19. For governmental activities, these statements tell how these services were financed in the short term as well as what remains for future spending. Fund financial statements also report the Town's operations in more detail than the government-wide statements by providing information about the Town's most significant funds. The remaining statements provide financial information about activities for which the Town acts solely as a trustee or agent for the benefit of those outside of the government.

REPORTING THE TOWN AS A WHOLE

The Statement of Net Position and the Statement of Activities

Our analysis of the Town as a whole begins on page 17. One of the most important questions asked about the Town's finances is, "Is the Town as a whole, better off or worse off as a result of the year's activities?" The Statement of Net Position and the Statement of Activities report information about the Town as a whole and about its activities in a way that helps answer this question. These statements include *all* assets and liabilities using the accrual basis of accounting, which is similar to the accounting used by most private-sector companies. All of the current year's revenues and expenses are taken into account regardless of when cash is received or paid.

These two statements report the Town's net position and changes in it. You can think of the Town's net position - the difference between assets and deferred outflows of resources, and liabilities and deferred inflows of resources - as one way to measure the Town's financial health, or financial position. Over time, increases or decreases in the Town's net position are one indicator of whether its financial health is improving or deteriorating. You will need to consider other non-financial factors, however, such as changes in the Town's property tax base and the condition of the Town's infrastructure, to assess the overall health of the Town.

In the Statement of Net Position and the Statement of Activities, we divide the Town into two kinds of activities:

Governmental activities - Most of the Town's basic services are reported here, including the police, fire, general administration, roads, parks, and beaches. Property taxes, auto excise taxes, franchise fees, fines, parking revenues, state revenue sharing, and state and federal grants finance most of these activities.

Business-type activities - The Town charges a fee to customers to help it cover all or most of the cost of certain services it provides. The Town's Recreation, Sohier Park, Senior Center, Mt. Agamenticus, Goodrich Park, and Outside Duty activities are reported here.

REPORTING THE TOWN'S MOST SIGNIFICANT FUND FINANCIAL STATEMENTS

Our analysis of the Town's major funds begins on page 19. The fund financial statements begin on page 19 and provide detailed information about the most significant funds - not the Town as a whole.

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

Some funds are required to be established by State law and by bond covenants. However, the Board of Selectmen establishes many other funds to help it control and manage money for particular purposes.

- **Governmental funds** - Most of the Town's basic services are reported in governmental funds, which focus on how money flows into and out of those funds and the balances left at year-end that are available for spending. These funds are reported using an accounting method called modified accrual accounting, which measures cash and all other financial assets that can readily be converted to cash.

The governmental fund statements provide a detailed short-term view of the Town's general government operations and the basic services it provides. Governmental fund information helps you determine whether there are more or fewer financial resources that can be spent in the near future to finance the Town's programs. We describe the relationship (or differences) between governmental activities (reported in the Statement of Net Position and the Statement of Activities) and governmental funds in the reconciliation on page 21.

- **Proprietary funds** - When the Town charges customers for the services it provides, these services are generally reported in proprietary funds. Proprietary funds are reported in the same way that all activities are reported in the Statement of Net Position and the Statement of Activities. In fact, the Town's enterprise fund is the same as the business-type activities we report in the government-wide statements but provide more detail and additional information, such as cash flows.

Reporting the Town's Fiduciary Responsibilities

We exclude these activities from the Town's other financial statements because the Town cannot use these assets to finance its operations. The Town is responsible for ensuring that the assets reported in these funds are used for their intended purposes.

THE TOWN AS A WHOLE

For the year ended June 30, 2017, net position changed as follows:

| | Governmental Activities | | Business-Type Activities | | Total Primary Government | |
|----------------------------------|-------------------------|------------|--------------------------|---------|--------------------------|------------|
| | 2017 | 2016 | 2017 | 2016 | 2017 | 2016 |
| Current and other assets | \$ 20,411,089 | 18,823,256 | 574,863 | 605,435 | 20,985,952 | 19,428,691 |
| Capital assets | 77,933,249 | 68,319,411 | 226,278 | 247,843 | 78,159,527 | 68,567,254 |
| Total assets | 98,344,338 | 87,142,667 | 801,141 | 853,278 | 99,145,479 | 87,995,945 |
| Deferred outflows of resources | 3,022,668 | 2,389,427 | - | - | 3,022,668 | 2,389,427 |
| Long-term liabilities | 46,055,947 | 34,601,491 | - | - | 46,055,947 | 34,601,491 |
| Other liabilities | 5,424,386 | 3,963,594 | 73,119 | 65,136 | 5,497,505 | 4,028,730 |
| Total liabilities | 51,480,333 | 38,565,085 | 73,119 | 65,136 | 51,553,452 | 38,630,221 |
| Deferred inflows of resources | 298,726 | 448,721 | - | - | 298,726 | 448,721 |
| Net investment in capital assets | 45,296,596 | 44,556,492 | 226,278 | 247,843 | 45,522,874 | 44,804,335 |
| Restricted | 1,179,749 | 1,129,611 | - | - | 1,179,749 | 1,129,611 |
| Unrestricted | 3,111,602 | 4,832,485 | 501,744 | 540,299 | 3,613,346 | 5,372,784 |
| Total net position | \$ 49,587,947 | 50,518,588 | 728,022 | 788,142 | 50,315,969 | 51,306,730 |

These numbers reflect a decrease in net position of 1.84% percent for governmental activities and a decrease of 7.63% for business-type activities (see page 23-25 for details).

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

Governmental Activities

To aid in the understanding of the Statement of Activities, we have provided further explanation here. Of particular interest is the format that is significantly different from a typical Statement of Revenues, Expenditures, and Changes in Fund Balance. You will notice that expenses are listed in the first column, with revenues from that particular program reported to the right. The result is a net (expense)/revenue. The reason for this kind of format is to highlight the relative financial burden of each of the functions on the Town's taxpayers. It also identifies how much each function draws from the general revenues or if it is self-financing through fees and grants. Some of the individual line item revenues reported for each function are:

| | |
|--------------------------------|---|
| General Government | Charges for plumbing permits, shoreland permits, cable TV franchise fees, gas tax refund, reimbursements, clerk fees, a portion of parking meter and permit receipts, parking ticket receipts and shellfish licenses. |
| Public Safety | Mooring receipts, police reports, dispatch services agreement with Ogunquit, PSAP (Public Safety Answering Point) fees from other surrounding towns, grants and dog license fees. |
| Public Works | Urban/Rural Initiative program, FEMA reimbursements, other state grants to improve certain street intersections. |
| Recreation & Public Assistance | Recreation, General Assistance. |
| Education & Libraries | Food service, grants, state subsidy, library revenues. |

All other governmental revenues are reported as general. It is important to note that all taxes are classified as general revenue even if restricted for a specific purpose.

| Function/Program | Expenses | | Revenues | | Net Expense | |
|------------------------------------|----------------------|-------------------|------------------|------------------|-------------------|-------------------|
| | 2017 | 2016 | 2017 | 2016 | 2017 | 2016 |
| General Government | \$ 8,106,839 | \$ 5,583,620 | 982,303 | 815,773 | 7,124,536 | 4,767,847 |
| Public Safety | 7,403,367 | 6,637,063 | 779,722 | 790,758 | 6,623,645 | 5,846,305 |
| Public Works | 6,241,095 | 5,884,956 | 723,094 | 670,013 | 5,518,001 | 5,214,943 |
| Parks and Recreation | 1,287,281 | 1,143,893 | 47,899 | 78,126 | 1,239,382 | 1,065,767 |
| Public Assistance | 378,809 | 368,375 | 21,363 | 42,997 | 357,446 | 325,378 |
| Education and Libraries | 34,307,964 | 32,878,437 | 4,998,485 | 5,215,078 | 29,309,479 | 27,663,359 |
| Interest on long-term debt | 628,147 | 430,985 | - | - | 628,147 | 430,985 |
| Total Government Activities | \$ 58,353,502 | 52,927,329 | 7,552,866 | 7,612,745 | 50,800,636 | 45,314,584 |

The net expense is the financial burden that was placed on the taxpayers by each of these functions. Approximately \$7.6 million worth of activity was paid by grants, user fees, parking tickets and meter revenues and fees other than taxes.

Public Safety revenues derive from dispatching services provided to neighboring towns as well as public safety grants.

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

Rural roads subsidies make up the bulk of the Public Works revenues, in addition to reimbursements for some paving projects, mostly from the local water and sewer districts, as well as reimbursements for recycling materials.

General Government expenses increased by \$2.5 million primarily due to the change in net pension liability and the deferred inflows and outflows, as well as an increase in capital outlay that was not capitalized.

Education and Libraries' share of net expense is still the largest percentage at 58%, followed by General Government at 14%, Public Safety at 13%, and Public Works at 11%.

In an effort to reduce the net expense to taxpayers, there has been a concerted effort to institute user fees as appropriate. To that end, impact fees were imposed years ago on residential dwelling units to help defray the debt service costs of new school buildings. \$168,300 in impact fees were collected by the Town and transferred to the school to offset costs. By ordinance, building permit fees are used to greatly reduce the impact on taxpayers by the Community Development Department (Code, Planning, and Geographic Information Services). Several full-time positions in that department are funded by fees, saving the taxpayers almost \$400,000 this year, while delivering desired services in the area of inspections and GIS mapping and data collection.

THE TOWN'S FUNDS

The following schedule presents a summary of General Fund revenues for the fiscal year ended June 30, 2017 with a comparison to 2016:

| Revenues | FY2017 | Percent of | FY2016 | Percent of |
|----------------------|---------------|-------------------|---------------|-------------------|
| Taxes | \$ 48,882,362 | 88.66% | \$ 46,707,059 | 88.37% |
| Intergovernmental | 3,952,673 | 7.17% | 3,768,047 | 7.13% |
| Charges for Services | 1,191,165 | 2.16% | 1,492,103 | 2.82% |
| Licenses and Permits | 341,560 | 0.62% | 344,087 | 0.65% |
| Other | 767,312 | 1.39% | 543,126 | 1.03% |
| Total Revenues | \$ 55,135,072 | 100.00% | \$ 52,854,422 | 100.00% |

Revenues from all sources increased 4.3% from the previous year. Tax revenues increased 4.7%. State Revenue sharing increased by 2.5%. Investment interest income saw a minor increase, but remains low.

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

The following schedule presents a summary of General Fund expenditures for the fiscal year ended June 30, 2017:

| Expenditures | FY2017 | Percent of | FY2016 | Percent of |
|---|---------------|-------------------|---------------|-------------------|
| General Government | \$ 2,705,084 | 5.00% | \$ 2,555,702 | 4.85% |
| Public Safety | 6,920,792 | 12.80% | 6,267,085 | 11.89% |
| Public Works | 4,885,059 | 9.03% | 4,546,829 | 8.63% |
| Parks and Recreation | 1,214,516 | 2.25% | 1,108,466 | 2.10% |
| Public Assistance | 378,809 | 0.70% | 368,375 | 0.70% |
| Education and Library | 31,258,906 | 57.79% | 29,772,708 | 56.50% |
| Maine PERS on Behalf | 1,931,612 | 3.57% | 1,868,480 | 3.55% |
| County Tax | 2,398,830 | 4.44% | 2,416,154 | 4.58% |
| Unclassified | 481,941 | 0.89% | 458,428 | 0.87% |
| Capital Outlay | 314,384 | 0.58% | 1,509,421 | 2.86% |
| Interest on Long-Term Debt | 258,428 | 0.48% | 510,272 | 0.97% |
| Principal Payment on LT Debt and Bond Cost | 1,339,292 | 2.48% | 1,317,483 | 2.50% |
| Total Expenditures | \$ 54,087,653 | 100.00% | \$ 52,699,403 | 100.00% |

Overall, expenditures increased 2.6%. The General Government expenditures increase is typical of inflation and personnel-related cost increases. The principal payments on long-term debt remained similar to the previous year. New debt was issued July 14, 2017. In addition, funding for Education and Library increased by 5.0%.

GENERAL FUND BUDGETARY HIGHLIGHTS

Although a \$300,000 utilization of unassigned fund balance for the Town and \$200,000 for the School Department was approved by voters to reduce tax appropriations, the Town recorded a modest increase in General Fund GAAP fund balance for the year of \$1,211,322.

CAPITAL ASSET AND DEBT ADMINISTRATION

Capital Assets

At June 30, 2017, the Town had \$77.9 million invested in capital assets for its governmental activities and \$226,278 in business-type activities, including substantial funding for paving and construction of town roads. The usual additions included police vehicles and computer equipment.

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

This year's major additions included:

| Dept. | Category | Asset Name | Date Acquired | Cost |
|---------------|--------------------------|---|----------------------|-----------------|
| Parks | <i>Vehicles</i> | 2017 Ford Pickup F-550 Vin 02447 | 1/19/2017 | \$ 55,438.00 |
| Public Safety | <i>Vehicles</i> | 2013 Ford Explorer Vin 89261 | 8/8/2016 | \$ 26,500.00 |
| Parks | <i>Equipment</i> | Kubota Tractor Serial # 38125 | 8/9/2016 | \$ 15,200.37 |
| Public Safety | <i>Equipment</i> | Antenna System for Verizon tower at beach | 9/27/2016 | \$ 13,992.00 |
| Public Safety | <i>Vehicles</i> | 2017 Ford Explorer Vin 33223 | 12/1/2017 | \$ 33,650.09 |
| Public Works | <i>Equipment</i> | Pipe Camera | 6/30/2017 | \$ 8,091.00 |
| General Gov't | <i>Vehicles</i> | 2015 Ford Escape Vin 29188 | 7/7/2016 | \$ 21,901.00 |
| Public Safety | <i>Vehicles</i> | YVF Fire Truck | 9/30/2016 | \$ 655,000.00 |
| General Gov't | <i>Equipment</i> | Security Cameras - Town Hall | 2/27/2017 | \$ 6,250.00 |
| Parks | <i>Land Improvements</i> | Mt. A Trail System | 6/27/2017 | \$ 351,119.24 |
| Parks | <i>Land Improvements</i> | Bog Road Athletic Complex | 4/13/2017 | \$ 224,864.78 |
| Parks | <i>Building Imps.</i> | Bog Road Maintenance Facility | 6/30/2017 | \$ 114,000.00 |
| Parks | <i>Building Imps.</i> | Grant House | 6/30/2017 | \$ 45,000.00 |
| Public Safety | <i>Equipment</i> | Dispatch Consoles | 4/27/2017 | \$ 177,287.70 |
| Public Works | <i>Vehicles</i> | 2017 Ford F-550 1 Ton PU Vin 2448 | 6/15/2017 | \$ 85,000.00 |
| Public Works | <i>Vehicles</i> | 2010 International Sign Truck Vin 45086 (add'l) | 4/4/2017 | \$ 36,045.01 |
| Education | <i>Vehicles</i> | 2017 Ford Transit VIN 13805 | 2/1/2017 | \$ 26,154.00 |
| Education | <i>Vehicles</i> | 2017 Ford Transit VIN 13808 | 2/1/2017 | \$ 26,154.00 |
| Education | <i>Vehicles</i> | 2017 Ford Expedition VIN 41694 | 12/8/2016 | \$ 37,785.00 |
| Education | <i>Equipment</i> | Boiler Room Alarms | 12/16/2016 | \$ 68,371.00 |
| Education | <i>Building Imps.</i> | Central Office Roof | 5/19/2017 | \$ 197,000.00 |
| Education | <i>Equipment</i> | Security System Upgrade | 6/30/2017 | \$ 164,000.00 |
| General Gov't | <i>Equipment</i> | Dell PowerEdge R630 Servers | 9/22/2016 | \$ 29,019.96 |
| General Gov't | <i>Equipment</i> | Cisco Catalyst Layer 3 Switches | 9/22/2016 | \$ 11,455.12 |
| General Gov't | <i>Equipment</i> | FortiGate-200E Hardware | 4/6/2017 | \$ 11,107.30 |
| Public Safety | <i>Equipment</i> | New Trylon Super Tital Tower for Dispatch | 12/8/2016 | \$ 22,867.65 |
| Public Safety | <i>Equipment</i> | Emergency Microwave Commun. System | 6/8/2017 | \$ 124,000.00 |
| Public Safety | <i>Equipment</i> | Antenna System for PD station | 12/1/2016 | \$ 42,897.57 |
| Public Works | <i>Infrastructure</i> | Main Street Rebuild/Drainage | 12/22/2016 | \$ 390,565.67 |
| Public Works | <i>Infrastructure</i> | Bay Haven reclamation | 8/25/2016 | \$ 173,658.93 |
| Public Works | <i>Infrastructure</i> | Mosley & Bank reclamation | 10/13/2016 | \$ 27,013.32 |
| Public Works | <i>Infrastructure</i> | Airport Road reclamation | 6/30/2017 | \$ 109,011.44 |
| Public Works | <i>Infrastructure</i> | Long Sands Major Drainage | 6/30/2017 | \$ 693,656.89 |
| Public Safety | <i>Building Imps.</i> | Police Station | 6/30/2017 | \$ 5,961,083.39 |

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

With the formation of a Capital Planning Committee, (which includes staff and board members) and a Tax Task Force Committee (which is comprised of citizens), a five-year capital plan is revised annually as necessary and submitted to the Board of Selectmen for its approval and sent on to the voters at the Budget Referendum in May of each year. The Tax Task Force had formulated dollar and percentage limit suggestions based on what it felt the taxpayers could bear and the Capital Planning Committee tries to work within those guidelines. It has been established that the Town has focused on school buildings for the last twenty years and the municipal buildings are in need of attention. Projects on the five-year capital plan include Recreation/Community Center, Auditorium, Town Hall Improvements, and Major Drainage along with road construction.

Long-term Obligations

The taxpayers approved all of the municipal and school projects put before them on the ballot. The projects totaled \$3,655,025. The Town's Standard and Poor's rating remains at AAA+.

At year-end, the Town had \$46,055,947 in outstanding debt and other liabilities, representing a net increase of \$11,454,456:

Governmental Activities

| | 2017 | 2016 |
|--|----------------------|----------------------|
| General Obligation Bonds | \$ 34,148,783 | \$ 25,122,625 |
| Note Payable | 217,347 | 434,694 |
| Premium on Bonds | 304,487 | 133,531 |
| Capital Leases | 3,414,109 | 3,553,363 |
| Net Pension | 6,057,198 | 3,564,628 |
| Other Post-Employment Benefits | 500,147 | 481,765 |
| Accrued Compensated Absences | 1,413,876 | 1,310,885 |
| Total Outstanding Long-Term Liabilities | \$ 46,055,947 | \$ 34,601,491 |

Bonds were issued during FY17. The projects included:

| | |
|------------------------------------|----------------------|
| Parks Pickup | \$ 34,000 |
| Parks Used Pick up | 18,000 |
| DPW Plow Truck | 205,000 |
| DPW Bucket Sign Truck | 94,000 |
| York High School Auditorium | 10,465,000 |
| School Security Upgrades | 164,000 |
| Mt. Agamenticus Trail Phase 2 | 60,000 |
| Mt. Agamenticus Trail Phases 3 & 4 | 159,000 |
| Bog Road Recreation Complex | 150,000 |
| School IT Upgrades | 200,000 |
| Town IT Upgrades | 225,000 |
| York Fire Defibrillator | 24,000 |
| York Fire 2 Outboard Motors | 15,000 |
| Public Safety PSAP Equipment | 42,000 |
| Public Safety Dispatch Equipment | <u>177,000</u> |
| TOTAL | \$ 12,032,000 |

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

Pursuant to GASB 45, actuaries have calculated the Town's liability with respect to Other Postemployment Benefits. The Town offers limited postemployment benefits, including life insurance (for Maine State Retirees) and the privilege of remaining on the Town's health insurance plan. The Town does not fund this liability but rather is on a pay-as-you-go basis.

Tax Increment Financing

In the past, the voters approved an article that designates a portion of 'downtown' York Beach as a TIF district. The TIF provides funding for design, traffic studies and to fund public infrastructure improvements such as sidewalks and roadways within the boundaries of the TIF district. It is designed as a twenty-year program and could allocate significant resources to this area of Town known as York Beach. The first funds, in the amount of \$113,928 were made available with the May 2009 Budget Referendum. The major focus is on infrastructure in the Short Sands Beach area of York Beach to improve drainage and other small infrastructure projects. Due to the structure of the TIF, funds in the amount of \$1,824 were allocated from the FY 15 tax appropriations.

Business-type Activities

The Town operates a number of enterprise funds, designed to be mostly self-sustaining through user fees and grants. All funds are designed to maintain some activity or capital assets and are not intended to amass large net position.

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

| Business-type Activities - Enterprise Funds | | | | | | | |
|--|-------------------|----------------------------|------------------------|-------------------------|--------------------------|--------------------------|------------------|
| | Recreation | Mt. Agamenticus | Sohier Park | Outside Duty | Goodrich Park | Senior Center | Totals |
| Operating revenues: | | | | | | | |
| User fees | \$ 493,528 | 11,051 | - | 74,050 | - | 164,757 | 743,386 |
| Sponsorships/memberships | 69,400 | - | - | - | - | 10,190 | 79,590 |
| Gift shop sales | - | - | 512,553 | - | - | - | 512,553 |
| Rental income | - | 40,603 | - | - | 7,800 | - | 48,403 |
| Donations | - | 52,485 | 791 | - | - | 4,894 | 58,170 |
| Total operating revenues | 562,928 | 104,139 | 513,344 | 74,050 | 7,800 | 179,841 | 1,442,102 |
| Operating expenses: | | | | | | | |
| Cost of goods | 17,194 | - | 237,028 | - | - | 34,217 | 288,439 |
| Salaries and benefits | 274,390 | 53,151 | 94,135 | 65,738 | - | 8,965 | 496,379 |
| Training, meetings, and travel | 4,025 | 492 | 1,835 | - | - | 324 | 6,676 |
| Maintenance | - | 12,787 | 1,135 | - | 800 | 1,846 | 16,568 |
| Office expenses | 26,233 | 7,064 | 3,765 | - | 265 | 1,124 | 38,451 |
| Supplies | 66,533 | 16,146 | 6,026 | - | 5,992 | 7,436 | 102,133 |
| Contracts | 177,481 | 8,964 | 9,652 | - | 15,096 | 165,797 | 376,990 |
| Utilities | - | 2,338 | 183 | - | - | 972 | 3,493 |
| Fuel | 167 | - | 292 | - | - | 1,561 | 2,020 |
| Depreciation expense | - | - | 5,070 | - | - | 16,495 | 21,565 |
| Total operating expenses | 566,023 | 100,942 | 359,121 | 65,738 | 22,153 | 238,737 | 1,352,714 |
| Operating income (loss) | (3,095) | 3,197 | 154,223 | 8,312 | (14,353) | (58,896) | 89,388 |
| Transfers in | 2,857 | - | - | 390 | - | 2,532 | 5,779 |
| Transfers out | (88) | - | (155,199) | - | - | - | (155,287) |
| Change in net position | (326) | 3,197 | (976) | 8,702 | (14,353) | (56,364) | (60,120) |
| Total net position, beginning of year | 183,219 | 49,352 | 303,037 | 45,478 | 21,196 | 185,860 | 788,142 |
| Total net position, end of year | \$ 182,893 | 52,549 | 302,061 | 54,180 | 6,843 | 129,496 | 728,022 |

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

The Town's Enterprise Funds

The **Recreation Enterprise** is funded primarily by user fees with a heavy participation by 'sponsors', local businesses who sponsor teams participating in the various programs. With the exception of the 1.5 full time positions that are funded by the General Fund, this program is self-sustaining with respect to all the other costs such as instructors, coaches, supplies, and transportation.

It is the goal of the administration to make programs as affordable and accessible to as many citizens as are interested, made possible, in part by some generous donors who sponsor 'scholarships'. The Recreation Department offers programs for all ages – children through senior citizens, including soccer, tai chi, photography, dance, and everything in between.

The **Mt. Agamenticus Enterprise Fund** was established to maintain the summit of Mt. Agamenticus which includes an education center in the lodge, viewing areas, trails, and grounds. Revenues are generated through tower rentals, donations, and viewer fees.

The **Sohier Park Enterprise Fund** was established to maintain Sohier Park and the Cape Neddick Light Station viewable from the beaches (also known as the Nubble Lighthouse). The gift shop in the park sells trinkets and collectibles and generates sufficient revenue to maintain the park and make substantial repairs to the light station, the island, and Sohier Park.

Net income from the Gift Shop receipts is transferred to a Sohier Park Maintenance Reserve Fund, which is responsible for the repairs and maintenance of the park and the Light Station. This important national landmark and nearby park are maintained with no taxpayer dollars except for capital improvements, which included a recent roof replacement for the light keeper's house.

Improved systems and focused management have resulted in substantial revenue increases, allowing for more funding of park improvements and maintenance.

The Grant House at Goodrich Park is a wonderful community building restored by a volunteer group. It currently houses the Parks and Recreation offices and is used by community groups for meetings. The revenue from the upstairs apartment offsets some of the costs of maintaining the Grant House and Barn.

An account for **Outside Duty** was established to handle the demand for police and fire services outside the normal responsibilities. Outside entities such as the water and sewer districts might hire an officer to handle traffic around the job site. Billing rates are set to cover the costs of the officer, some administration of the program and the use of a cruiser or fire truck, if necessary. The revenues generated by administration and vehicle usage are transferred to the public safety accounts, to offset those expenses.

The **Senior Center Enterprise Fund** includes a Senior Transportation program which was established in 2004 in response to a need. The Town partially funded the program through tax appropriations and donations covered the rest. That program and its funding was eliminated, but there are trips offered to citizens and other smaller programs available that are funded by the user. A very generous donation was received in FY13 to cover a bus to provide transportation for many of the trips which makes a difference in what is offered and how it is funded.

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

ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND RATES

The economy as a whole seems to be experiencing an upturn in terms of development. State funding continues to be a concern and a factor in budgeting and spending. York is not as susceptible to fluctuations as are some communities, but nevertheless, oil prices and other economic factors can have an impact on the Town's citizens. Balancing that concern with the need for major building and infrastructure improvements tasks the Town's management to be creative and frugal in its budgeting and proposals.

The Assessor continues to use his extensive resources to keep values within the 90-100% range as dictated by state statute. All classes of real estate have seen a healthy rebound in sales over the last three years, with market value steadily increasing. Tourism still continues to be a major industry in the Town of York. The FY 2017 assessment valuations as of April 1, 2016, rose 2.87% from the previous year.

| Fiscal Year | Total Valuation | % Change in Valuation | Tax Rate/1000 | % Change in Tax Rate | Annual Budget | % Change in Annual Budget |
|--------------------|------------------------|------------------------------|----------------------|-----------------------------|----------------------|----------------------------------|
| 2006 | \$3,465,999,200 | 8.72% | \$8.46 | -3.31% | \$29,322,353 | 5.12% |
| 2007 | \$3,794,235,030 | 9.47% | \$8.14 | -3.78% | \$30,736,026 | 4.82% |
| 2008 | \$3,988,361,710 | 5.12% | \$8.10 | -0.49% | \$32,160,100 | 4.63% |
| 2009 | \$4,100,916,830 | 2.82% | \$8.26 | 1.98% | \$33,722,498 | 4.86% |
| 2010 | \$4,037,653,357 | -1.54% | \$8.58 | 3.87% | \$34,485,161 | 2.26% |
| 2011 | \$3,967,061,240 | -1.78% | \$9.10 | 6.06% | \$35,961,240 | 4.28% |
| 2012 | \$3,909,591,408 | -1.45% | \$9.35 | 2.75% | \$36,406,723 | 1.24% |
| 2013 | \$3,849,714,344 | -1.53% | \$9.96 | 6.52% | \$38,245,119 | 5.05% |
| 2014 | \$3,855,034,616 | 0.14% | \$10.43 | 4.72% | \$39,974,697 | 4.52% |
| 2015 | \$3,915,250,959 | 0.16% | \$10.70 | 2.59% | \$41,746,976 | 4.43% |
| 2016 | \$3,964,520,605 | .1.26% | \$11.00 | 2.80% | \$43,471,673 | 4.13% |
| 2017 | \$4,078,218,785 | .2.87% | \$11.15 | 1.36% | \$45,268,871 | 4.13% |

York will see a mil rate increase in the amount of \$0.15/\$1,000 assessed valuation for FY 2018. Those closest to the water see that property valuation translates to larger tax bills, yet there are segments of the population for which tax bills decrease each year. After several years of declining total valuation, this year again shows some signs of recovery of values which had declined modestly compared to some areas of the country.

CONTACTING THE TOWN'S FINANCIAL MANAGEMENT

This financial report is designed to provide our citizens, taxpayers, customers, and 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 questions about this report or need additional financial information, contact the Town Manager's Office at 186 York Street, York, Maine, or by phone at (207)363-1000.

BASIC FINANCIAL STATEMENTS

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

| | Governmental Activities | Business-type Activities | Total |
|--|----------------------------|-----------------------------|------------|
| ASSETS | | | |
| Cash and cash equivalents | \$ 18,419,174 | 1,550 | 18,420,724 |
| Receivables: | | | |
| Accounts | 187,839 | 5,656 | 193,495 |
| Intergovernmental | 679,346 | - | 679,346 |
| Taxes | 1,452,662 | - | 1,452,662 |
| Prepaid expenses | 114,742 | 334 | 115,076 |
| Inventory | 25,603 | 99,046 | 124,649 |
| Internal balances | (468,277) | 468,277 | - |
| Capital assets not being depreciated | 20,115,873 | - | 20,115,873 |
| Capital assets being depreciated, net | 57,817,376 | 226,278 | 58,043,654 |
| Total assets | 98,344,338 | 801,141 | 99,145,479 |
| DEFERRED OUTFLOWS OF RESOURCES | | | |
| Deferred outflows of resources related to pensions | 3,022,668 | - | 3,022,668 |
| Total deferred outflows of resources | 3,022,668 | - | 3,022,668 |
| LIABILITIES | | | |
| Accounts payable and other liabilities | 2,852,275 | 55,983 | 2,908,258 |
| Accrued payroll | 2,322,563 | 17,136 | 2,339,699 |
| Unearned revenue | 14,128 | - | 14,128 |
| Accrued interest | 235,420 | - | 235,420 |
| Noncurrent liabilities: | | | |
| Due within one year | 3,287,985 | - | 3,287,985 |
| Due in more than one year | 42,767,962 | - | 42,767,962 |
| Total liabilities | 51,480,333 | 73,119 | 51,553,452 |
| DEFERRED INFLOWS OF RESOURCES | | | |
| Deferred inflows of resources related to pensions | 298,726 | - | 298,726 |
| Total deferred inflows of resources | 298,726 | - | 298,726 |
| NET POSITION | | | |
| Net investment in capital assets | 45,296,596 | 226,278 | 45,522,874 |
| Restricted for: | | | |
| Permanent fund principal - nonexpendable | 20,529 | - | 20,529 |
| Permanent fund earnings - expendable | 28 | - | 28 |
| Education | 794,488 | - | 794,488 |
| Grants | 364,704 | - | 364,704 |
| Unrestricted | 3,111,602 | 501,744 | 3,613,346 |
| Total net position | \$ 49,587,947 | 728,022 | 50,315,969 |

See accompanying notes to basic financial statements.

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

| Functions/programs | Expenses | Program Revenues | | | Net (expense) revenue and changes in net position | | |
|---|----------------------|-------------------------|--|--|--|-----------------------------|---------------------|
| | | Charges for services | Operating grants and contributions | Capital grants and contributions | Primary Government | | Total |
| | | | | | Governmental activities | Business-type activities | |
| Primary government: | | | | | | | |
| Governmental activities: | | | | | | | |
| General government | \$ 8,106,839 | 934,964 | 47,339 | - | (7,124,536) | - | (7,124,536) |
| Public safety | 7,403,367 | 717,952 | 61,770 | - | (6,623,645) | - | (6,623,645) |
| Public works | 6,241,095 | 67,154 | 1,775 | 654,165 | (5,518,001) | - | (5,518,001) |
| Parks and recreation | 1,287,281 | 32,604 | 15,295 | - | (1,239,382) | - | (1,239,382) |
| Public assistance | 378,809 | - | 21,363 | - | (357,446) | - | (357,446) |
| Education and libraries | 34,307,964 | 946,309 | 4,052,176 | - | (29,309,479) | - | (29,309,479) |
| Interest on debt | 628,147 | - | - | - | (628,147) | - | (628,147) |
| Total governmental activities | 58,353,502 | 2,698,983 | 4,199,718 | 654,165 | (50,800,636) | - | (50,800,636) |
| Business-type activities: | | | | | | | |
| Recreation | 566,023 | 562,928 | - | - | - | (3,095) | (3,095) |
| Mt. Agamenticus | 100,942 | 51,654 | 52,485 | - | - | 3,197 | 3,197 |
| Sohier Park | 359,121 | 512,553 | 791 | - | - | 154,223 | 154,223 |
| Outside Duty | 65,738 | 74,050 | - | - | - | 8,312 | 8,312 |
| Goodrich Park | 22,153 | 7,800 | - | - | - | (14,353) | (14,353) |
| Senior Center | 238,737 | 174,947 | 4,894 | - | - | (58,896) | (58,896) |
| Total business-type activities | 1,352,714 | 1,383,932 | 58,170 | - | - | 89,388 | 89,388 |
| Total primary government | \$ 59,706,216 | 4,082,915 | 4,257,888 | 654,165 | (50,800,636) | 89,388 | (50,711,248) |
| General revenues: | | | | | | | |
| Property taxes, levied for general purposes | | | | | \$ 45,392,760 | - | 45,392,760 |
| Motor vehicle excise taxes | | | | | 3,437,871 | - | 3,437,871 |
| Grants and contributions not restricted to specific programs: | | | | | | | |
| Homestead exemption | | | | | 201,448 | - | 201,448 |
| BETE reimbursements | | | | | 1,879 | - | 1,879 |
| State Revenue Sharing | | | | | 314,505 | - | 314,505 |
| Unrestricted investment earnings | | | | | 212,191 | - | 212,191 |
| Miscellaneous revenues | | | | | 159,833 | - | 159,833 |
| Transfers | | | | | 149,508 | (149,508) | - |
| Total general revenues and transfers | | | | | 49,869,995 | (149,508) | 49,720,487 |
| Change in net position | | | | | (930,641) | (60,120) | (990,761) |
| Net position - beginning | | | | | 50,518,588 | 788,142 | 51,306,730 |
| Net position - ending | | | | | \$ 49,587,947 | 728,022 | 50,315,969 |

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

| | General | School Capital Projects | Other Governmental Funds | Total Governmental Funds |
|--|----------------------|-------------------------------|--------------------------------|--------------------------------|
| ASSETS | | | | |
| Cash and cash equivalents | \$ 14,484,692 | - | 3,934,482 | 18,419,174 |
| Receivables: | | | | |
| Accounts | 179,580 | - | 8,259 | 187,839 |
| Intergovernmental | 245,881 | - | 433,465 | 679,346 |
| Taxes | 1,452,662 | - | - | 1,452,662 |
| Prepaid expenditures | 114,742 | - | - | 114,742 |
| Inventory | - | - | 25,603 | 25,603 |
| Interfund loans receivable | - | 3,894,059 | 605,002 | 4,499,061 |
| Total assets | \$ 16,477,557 | 3,894,059 | 5,006,811 | 25,378,427 |
| LIABILITIES | | | | |
| Accounts payable | 1,152,218 | 1,102,484 | 322,155 | 2,576,857 |
| Accrued payroll | 2,299,782 | - | 22,781 | 2,322,563 |
| Other liabilities | 275,418 | - | - | 275,418 |
| Unearned revenues | - | - | 14,128 | 14,128 |
| Interfund loans payable | 3,605,225 | - | 1,362,113 | 4,967,338 |
| Total liabilities | 7,332,643 | 1,102,484 | 1,721,177 | 10,156,304 |
| DEFERRED INFLOWS OF RESOURCES | | | | |
| Unavailable revenue - property taxes | 942,434 | - | - | 942,434 |
| Total deferred inflows of resources | 942,434 | - | - | 942,434 |
| FUND BALANCES (DEFICITS) | | | | |
| Nonspendable | 114,742 | - | 20,529 | 135,271 |
| Restricted | 655,644 | - | 490,672 | 1,146,316 |
| Committed | - | 3,016,584 | 5,676,602 | 8,693,186 |
| Assigned | 2,234,836 | - | - | 2,234,836 |
| Unassigned | 5,197,258 | (225,009) | (2,902,169) | 2,070,080 |
| Total fund balances | 8,202,480 | 2,791,575 | 3,285,634 | 14,279,689 |
| Total liabilities, deferred inflows of resources, and fund balances | \$ 16,477,557 | 3,894,059 | 5,006,811 | |
| 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. | | | | 77,933,249 |
| Other long-term assets are not available to pay for current period expenditures and, therefore, are reported as unavailable in the funds. | | | | 942,434 |
| Long-term liabilities, including bonds payable, are not due and payable in the current period and therefore, are not reported in the funds: | | | | |
| Bonds and notes payable | | | (34,366,130) | |
| Capital leases | | | (3,414,109) | |
| Premium on bonds | | | (304,487) | |
| Accrued interest | | | (235,420) | |
| Accrued compensated absences | | | (1,413,876) | |
| Other post employment benefits | | | (500,147) | |
| Net pension liability | | | (6,057,198) | |
| Deferred inflows and outflows of resources related to pensions | | | 2,723,942 | (43,567,425) |
| Net position of governmental activities | | | | \$ 49,587,947 |

See accompanying notes to basic financial statements.

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

| | General | School Capital Projects | Other Governmental Funds | Total Governmental Funds |
|--|---------------------|-------------------------------|--------------------------------|--------------------------------|
| Revenues: | | | | |
| Taxes | \$ 48,882,362 | - | 100,690 | 48,983,052 |
| Licenses and permits | 341,560 | - | - | 341,560 |
| Intergovernmental | 3,952,673 | - | 1,294,788 | 5,247,461 |
| Charges for services | 1,191,165 | - | 740,533 | 1,931,698 |
| Donations | 17,070 | - | 8,631 | 25,701 |
| Interest income | 185,362 | 21,884 | 4,945 | 212,191 |
| Other | 564,880 | 852 | 118,379 | 684,111 |
| Total revenues | 55,135,072 | 22,736 | 2,267,966 | 57,425,774 |
| Expenditures: | | | | |
| Current: | | | | |
| General government | 2,705,084 | - | - | 2,705,084 |
| Public safety | 6,920,792 | - | 53,402 | 6,974,194 |
| Public works | 4,885,059 | - | 51,703 | 4,936,762 |
| Parks and recreation | 1,214,516 | - | - | 1,214,516 |
| Public assistance | 378,809 | - | - | 378,809 |
| Library | 519,584 | - | - | 519,584 |
| Education | 30,739,322 | - | 1,780,111 | 32,519,433 |
| County tax | 2,398,830 | - | - | 2,398,830 |
| MEPERS on behalf payments | 1,931,612 | - | - | 1,931,612 |
| Unclassified | 481,941 | - | 9,505 | 491,446 |
| Capital outlay | 314,384 | 7,248,202 | 5,892,892 | 13,455,478 |
| Debt service (excluding education debt): | | | | |
| Bond issuance costs | 2,000 | - | - | 2,000 |
| Principal | 1,337,292 | - | 222,297 | 1,559,589 |
| Interest | 258,428 | 220,707 | - | 479,135 |
| Total expenditures | 54,087,653 | 7,468,909 | 8,009,910 | 69,566,472 |
| Excess (deficiency) of revenues over (under) expenditures | 1,047,419 | (7,446,173) | (5,741,944) | (12,140,698) |
| Other financing sources (uses): | | | | |
| Lease proceeds | 90,093 | - | - | 90,093 |
| Bond proceeds | - | 10,829,000 | 1,203,000 | 12,032,000 |
| Premium on bond proceeds | - | 120,802 | 67,918 | 188,720 |
| Transfers in | 258,423 | - | 184,312 | 442,735 |
| Transfers out | (184,613) | - | (108,614) | (293,227) |
| Total other financing sources | 163,903 | 10,949,802 | 1,346,616 | 12,460,321 |
| Net change in fund balances | 1,211,322 | 3,503,629 | (4,395,328) | 319,623 |
| Fund balances, beginning of year | 6,991,158 | (712,054) | 7,680,962 | 13,960,066 |
| Fund balances, end of year | \$ 8,202,480 | 2,791,575 | 3,285,634 | 14,279,689 |

See accompanying notes to basic financial statements.

TOWN OF YORK, MAINE
Reconciliation of the Statement of Revenues, Expenditures,
and Changes in Fund Balances of Governmental Funds
to the Statement of Activities
For the year ended June 30, 2017

| | | |
|---|----|---------------------|
| Net change in fund balances - total governmental funds (from Statement 4) | \$ | 319,623 |
| <p>Amounts reported for governmental activities in the statement of activities (Statement 2) are different because:</p> | | |
| <p>Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which capital outlay (\$12,577,148) exceeded depreciation expense (\$2,955,255) and the loss on disposal of assets (\$8,055).</p> | | |
| | | 9,613,838 |
| <p>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 tax revenues.</p> | | |
| | | (152,421) |
| <p>Expenses in the statement of activities that do not consume current financial resources are not reported as expenses in the funds. These are the changes in other liabilities:</p> | | |
| Net pension liability | | (2,492,570) |
| Deferred inflows and outflows of resources related to the net pension liability | | 783,236 |
| Other post employment benefits | | (18,382) |
| Accrued compensated absences | | (102,991) |
| Accrued interest payable | | (40,461) |
| <p>The issuance of capital leases provide current financial resources to governmental funds, but capital leases increases long-term liabilities in the statement of net position. Repayment of lease principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net position. This is the amount by which current year principal payments (\$229,347) exceed lease proceeds (\$90,093).</p> | | |
| | | 139,254 |
| <p>The bond and note issuances provide current financial resources to governmental funds, but issuing debt increases long-term liabilities in the statement of net position. Repayment of bond and note principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net position. These are the changes in long term debt:</p> | | |
| Bond proceeds | | (12,032,000) |
| Premium on bond issuance | | (188,720) |
| Bond and note principal payments | | 3,223,189 |
| Amortization of bond premium | | 17,764 |
| Change in net position of governmental activities (see Statement 2) | | \$ (930,641) |

See accompanying notes to basic financial statements.

TOWN OF YORK, MAINE
Statement of Revenues, Expenditures and Changes in Fund Balance
Budget and Actual
General Fund
For the year ended June 30, 2017

| | Budgeted amounts | | Actual | Variance with final budget positive (negative) |
|--|------------------|------------|------------------|---|
| | Original | Final | | |
| Revenues: | | | | |
| Taxes | \$ 48,297,181 | 48,297,181 | 48,882,362 | 585,181 |
| Licenses and permits | 290,500 | 290,500 | 341,560 | 51,060 |
| Intergovernmental | 1,969,282 | 1,969,282 | 2,012,693 | 43,411 |
| Charges for services | 1,166,527 | 1,166,527 | 1,179,752 | 13,225 |
| Other | 554,061 | 554,061 | 614,037 | 59,976 |
| Total revenues | 52,277,551 | 52,277,551 | 53,030,404 | 752,853 |
| Expenditures: | | | | |
| Current: | | | | |
| General government | 2,642,232 | 2,642,232 | 2,685,632 | (43,400) |
| Public safety | 6,632,712 | 6,734,303 | 6,799,046 | (64,743) |
| Public works | 4,766,388 | 4,766,388 | 4,855,419 | (89,031) |
| Parks and recreation | 1,133,995 | 1,133,995 | 1,134,317 | (322) |
| Public assistance | 454,048 | 454,048 | 378,809 | 75,239 |
| Library | 519,584 | 519,584 | 519,584 | - |
| Education: | | | | |
| Regular instruction | 13,252,735 | 13,312,635 | 13,312,635 | - |
| Special education instruction | 4,367,614 | 4,721,832 | 5,333,623 | (611,791) |
| Career and technical education | 37,731 | 35,844 | 22,864 | 12,980 |
| Other instruction | 1,276,816 | 1,222,403 | 1,222,403 | - |
| Student and staff support | 2,742,634 | 2,701,864 | 2,695,017 | 6,847 |
| System administration | 926,331 | 966,331 | 964,305 | 2,026 |
| School administration | 1,438,710 | 1,416,650 | 1,416,648 | 2 |
| Transportation | 1,029,204 | 977,744 | 917,596 | 60,148 |
| Facilities maintenance | 3,317,680 | 3,152,680 | 3,074,411 | 78,269 |
| Other | 252,869 | 240,240 | 62,144 | 178,096 |
| Debt service | 2,117,976 | 2,012,077 | 1,718,036 | 294,041 |
| County tax | 2,398,830 | 2,398,830 | 2,398,830 | - |
| Unclassified | 1,375,931 | 1,375,931 | 481,941 | 893,990 |
| Capital outlay | 209,155 | 293,304 | 177,926 | 115,378 |
| Debt service | 1,836,876 | 1,941,143 | 1,601,860 | 339,283 |
| Total expenditures | 52,730,051 | 53,020,058 | 51,773,046 | 1,247,012 |
| Excess (deficiency) of revenues over (under) expenditures | (452,500) | (742,507) | 1,257,358 | 1,999,865 |
| Other financing sources (uses): | | | | |
| Use of fund balance | 500,000 | 500,000 | - | (500,000) |
| Carryforward balances | - | 290,007 | - | (290,007) |
| Appropriations for reserve accounts | (47,500) | (47,500) | (47,500) | - |
| Transfers to reserve accounts | - | - | (218,605) | (218,605) |
| Transfers from reserve accounts | - | - | 34,248 | 34,248 |
| Transfers in | - | - | 258,423 | 258,423 |
| Transfers out | - | - | (184,613) | (184,613) |
| Total other financing sources (uses) | 452,500 | 742,507 | (158,047) | (900,554) |
| Net change in fund balance - budgetary basis | - | - | 1,099,311 | 1,099,311 |
| Fund balance, beginning of year, budgetary basis | | | 6,210,652 | |
| Fund balance, end of year-budgetary basis | | | 7,309,963 | |
| Reconciliation to GAAP: | | | | |
| Change in prepaid debt service | | | 4,500 | |
| Change in reserves | | | 107,511 | |
| Net change in fund balance - GAAP basis | | | 1,211,322 | |
| Fund balance, beginning of year - GAAP basis | | | 6,991,158 | |
| Fund balance, end of year - GAAP basis | \$ | | 8,202,480 | |

See accompanying notes to basic financial statements.

TOWN OF YORK, MAINE
Statement of Net Position
Proprietary Funds
June 30, 2017

| Business-type Activities - Enterprise Funds | | Nonmajor Enterprise Funds |
|--|-----------|--|
| ASSETS | | |
| Current assets: | | |
| Cash and cash equivalents | \$ | 1,550 |
| Accounts receivable | | 5,656 |
| Inventory | | 99,046 |
| Prepaid expenses | | 334 |
| Interfund loan receivable | | 468,277 |
| Total current assets | | 574,863 |
| Noncurrent assets: | | |
| Capital assets, net of depreciation | | 226,278 |
| Total noncurrent assets | | 226,278 |
| Total assets | | 801,141 |
| LIABILITIES | | |
| Accounts payable | | 55,983 |
| Accrued payroll | | 17,136 |
| Total liabilities | | 73,119 |
| NET POSITION | | |
| Net investment in capital assets | | 226,278 |
| Unrestricted | | 501,744 |
| Total net position | \$ | 728,022 |

See accompanying notes to basic financial statements.

TOWN OF YORK, MAINE
Statement of Revenues, Expenses, and Changes in Net Position
Proprietary Funds
For the year ended June 30, 2017

| Business-type Activities - Enterprise Funds | | Nonmajor Enterprise Funds |
|--|----|--|
| Operating revenues: | | |
| User fees | \$ | 743,386 |
| Sponsorships/memberships | | 79,590 |
| Gift shop sales | | 512,553 |
| Rental income | | 48,403 |
| Donations | | 58,170 |
| Total operating revenues | | 1,442,102 |
| Operating expenses: | | |
| Cost of goods sold | | 288,439 |
| Salaries and benefits | | 496,379 |
| Training, meetings, and travel | | 6,676 |
| Maintenance | | 16,568 |
| Office expenses | | 38,451 |
| Supplies | | 102,133 |
| Contracts | | 376,990 |
| Utilities | | 3,493 |
| Fuel | | 2,020 |
| Depreciation expense | | 21,565 |
| Total operating expenses | | 1,352,714 |
| Operating income | | 89,388 |
| Transfers in | | 5,779 |
| Transfers out | | (155,287) |
| Change in net position | | (60,120) |
| Total net position, beginning of year | | 788,142 |
| Total net position, end of year | | \$ 728,022 |

See accompanying notes to basic financial statements.

TOWN OF YORK, MAINE
Statement of Cash Flows
Proprietary Funds
For the year ended June 30, 2017

| Business-type Activities - Enterprise Funds | | Nonmajor Enterprise Funds |
|---|-----------|--|
| Cash flows from operating activities: | | |
| Receipts from customers and users | \$ | 1,439,129 |
| Payments to suppliers | | (838,315) |
| Payments to employees | | (496,379) |
| Net cash provided by operating activities | | 104,435 |
| Cash flows from non-capital financing activities: | | |
| Transfers to other funds | | (149,508) |
| Decrease in interfund loans | | 44,173 |
| Net cash used in non-capital financing activities | | (105,335) |
| Decrease in cash | | (900) |
| Cash, beginning of year | | 2,450 |
| Cash, end of year | \$ | 1,550 |
| Reconciliation of operating income to net cash provided by operating activities: | | |
| Operating income | \$ | 89,388 |
| Adjustments to reconcile operating income to net cash provided by operating activities: | | |
| Depreciation expense | | 21,565 |
| Change in assets: | | |
| Accounts receivable | | (2,973) |
| Inventory | | (11,194) |
| Prepaid expenses | | (334) |
| Change in liabilities: | | |
| Accounts payable | | 7,983 |
| Net cash provided by operating activities | | 104,435 |

See accompanying notes to basic financial statements.

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

| | Private- purpose Trust Funds | | | Agency Funds |
|---------------------------|-------------------------------------|-------|----------------------------|-----------------|
| | Larry A. D'Entremont Scholarship | | York Mentor Scholarship | |
| | \$ | | | |
| ASSETS | | | | |
| Cash and cash equivalents | \$ | 8,997 | 5,142 | 172,972 |
| Total assets | | 8,997 | 5,142 | 172,972 |
| LIABILITIES | | | | |
| Held for student groups | | - | - | 172,972 |
| Total liabilities | | - | - | 172,972 |
| NET POSITION | | | | |
| Held in trust | \$ | 8,997 | 5,142 | - |

See accompanying notes to basic financial statements.

TOWN OF YORK, MAINE
Statement of Changes in Fiduciary Net Position
Fiduciary Funds
For the year ended June 30, 2017

| | Private- purpose Trust Funds | |
|----------------------------------|-------------------------------------|----------------------------|
| | Larry A. D'Entremont Scholarship | York Mentor Scholarship |
| Additions: | | |
| Donations | \$ - | 1,409 |
| Interest | 6 | 7 |
| Total additions | 6 | 1,416 |
| Deductions: | | |
| Scholarships awarded | - | 2,000 |
| Total deductions | - | 2,000 |
| Change in net position | 6 | (584) |
| Net position, beginning of year | 8,991 | 5,726 |
| Net position, end of year | \$ 8,997 | 5,142 |

See accompanying notes to basic financial statements.

TOWN OF YORK, MAINE
Notes to Basic Financial Statements

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accounting policies of the Town of York 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

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 non-fiduciary activities of the Town. For the most part, the effect of interfund activity has been removed from these statements. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment is 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, proprietary funds, and fiduciary funds, even though the latter are excluded from the government-wide financial statements. Major individual governmental funds and major individual enterprise funds are reported as separate columns in the fund financial statements.

Measurement Focus, Basis of Accounting, and Basis of Presentation

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, as are the proprietary fund and fiduciary fund financial statements, except for the agency funds, which have no measurement focus. 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. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

TOWN OF YORK, MAINE
Notes to Basic Financial Statements

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 School Capital Projects Fund accounts for the bond proceeds and other revenues dedicated to school projects and the acquisition of assets, as well as the related capital expenditures.

Additionally, the Town reports the following Fiduciary Fund types:

Private-purpose Trust Funds are used to report the activity for bequests left for charitable payments of scholarship awards. These assets are held by the Town in a trustee capacity, whereby the original bequest is preserved as nonexpendable and the accumulated interest earnings are available to provide for educational awards.

Agency Funds are custodial in nature and do not present results of operations. The Town's agency funds consist of various school and student activity funds.

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

Proprietary funds distinguish operating revenues and expenses from non-operating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the Town's proprietary funds are charges to customers for sales and services; operating expenses include the cost of sales and services, and administrative expenses. All revenues and expenses not meeting this definition are reported as non-operating revenues and expenses.

TOWN OF YORK, MAINE
Notes to Basic Financial Statements

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, CONTINUED

Cash and Cash Equivalents - Cash and cash equivalents are considered to be cash on hand, demand deposits and time deposits. Investments are stated at fair value. For statement of cash flow purposes, the Town considers cash and cash equivalents to be demand deposits, certificates of deposit with maturities of less than three months, and money market mutual funds.

Inventory - Inventories are valued at cost, which approximates market, using the first-in/first-out (FIFO) method. The costs of governmental fund-type inventories are generally recorded as expenditures when consumed rather than when purchased.

Interfund Loans Receivable/Payable - Transactions between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as interfund loans or as interfund advances (i.e., the noncurrent portion of interfund loans). Any residual balances outstanding between governmental activities and business-type activities are reported in the government-wide financial statements as "internal balances."

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 or business-type activities columns in the government-wide financial statements. Capital assets are defined by the Town as assets with an initial, individual cost of more than \$2,500 and an estimated useful life in excess of two years. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed.

Donated capital assets are recorded at estimated acquisition cost 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 are depreciated using the straight-line method over the following estimated useful lives:

| | |
|-------------------------------------|-------------|
| Land improvements | 15-20 years |
| Buildings and building improvements | 20-50 years |
| Equipment | 3-15 years |
| Vehicles | 3-15 years |
| Infrastructure | 5-60 years |

Deferred Outflows and Inflows of Resources - In addition to assets and liabilities, the statement of net position and balance sheet will sometimes report separate sections for deferred outflows of resources and deferred inflows of resources. These separate financial statement elements, deferred outflows of resources and deferred inflows of resources, represent a consumption or acquisition of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense) or inflow of resources (revenue) until that time. The governmental funds only report a deferred inflow of resources, unavailable revenue from property taxes. These amounts are deferred and recognized as an inflow of resources in the period that the amounts become available. The governmental activities have deferred outflows and inflows that relate to the net pension liability, which include the Town's contributions subsequent to the measurement date, which is recognized as a reduction of the net pension liability in the subsequent year.

TOWN OF YORK, MAINE
Notes to Basic Financial Statements

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, CONTINUED

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 and are accrued ratably over the year. Regular part-time employees receive vacation on a pro-rated basis. Accumulated vacation and sick time has been recorded as a liability in the government-wide statements.

Long-term Obligations - In the government-wide financial statements, and proprietary fund types in the fund financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities, business-type activities, or proprietary fund type statement of net position. Bond premiums and discounts are capitalized 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.

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 - Interfund services provided and used 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.

Fund Equity - 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.

TOWN OF YORK, MAINE
Notes to Basic Financial Statements

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, CONTINUED

- *Unassigned* – resources which have not been assigned to other funds and that has not been restricted, committed, or assigned to specific purposes within the General Fund. The General Fund should be the only fund that reports a positive unassigned fund balance amount.

The Town voters have the responsibility for committing fund balance amounts by vote and likewise would be required to modify or rescind those commitments by a similar vote. For assigned fund balance amounts, the Town Manager has the authority to assign unspent budgeted amounts to specific purposes in the General Fund at year end. The Board of Selectmen approves the assigned amounts either before or after year end.

Although not a formal policy, when both restricted and unrestricted resources are available for use, it is the Town’s intent 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 intent to use committed or assigned resources first, and then unassigned resources as they are needed.

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

The Town’s net investment in capital assets was calculated as follows at June 30, 2017:

| | <u>Governmental activities</u> | <u>Business-type activities</u> |
|--|------------------------------------|-------------------------------------|
| Capital assets | \$ 132,341,585 | 285,260 |
| Accumulated depreciation | (54,408,336) | (58,982) |
| Unspent bond proceeds | 5,230,726 | - |
| Unamortized bond premium | (304,487) | - |
| Bonds payable | (34,148,783) | - |
| Capital leases | (3,414,109) | - |
| <u>Net investment in capital assets</u> | <u>\$ 45,296,596</u> | <u>226,278</u> |

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

Comparative Data - Comparative data for the prior year have 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.

TOWN OF YORK, MAINE
Notes to Basic Financial Statements

BUDGETARY VS GAAP BASIS OF ACCOUNTING

As required by generally accepted accounting principles (GAAP), the Town has recorded a revenue and an expenditure 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 accounting principles generally accepted in the United States of America of \$1,931,612. These amounts have been included as an intergovernmental revenue and as a retirement expenditure in the General Fund on Statement 4. There is no effect on the fund balance at the end of the year.

In addition, the Town did not budget for prepaid debt service expenditures, and the activity in the reserve funds. The amounts have been shown as adjustments on Statement 6 and Exhibit A-2 to reconcile fund balance on the budgetary basis with fund balance on a GAAP basis. The prepaid debt service has been included in debt service expenditures on Statement 4. The reserve fund activity has been included in various General Fund revenues and expenditures on Statement 4.

STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

A. Budgetary Information

The Town utilizes a formal budgetary accounting system to control revenues and expenditures. Budgets are established in accordance with the various laws which govern the Town's operations. For each of the funds for which a formal budget is adopted, the same basis of accounting is used to reflect actual revenues and expenditures recognized on the basis of accounting principles generally accepted in the United States of America.

Budgets are adopted for the General Fund only and are adopted on a basis consistent with generally accepted accounting principles (GAAP), except as noted above under "Budgetary vs. GAAP Basis of Accounting". The level of control (level at which expenditures may not exceed budget) is the Department. Generally, all unexpended budgetary accounts lapse at the close of the fiscal year. The Town Manager is authorized to transfer budgeted amounts within and among departments; however, any revisions that alter the total expenditures must be approved by the Board of Selectmen. Encumbrance accounting is not employed by the Town. The budgeted financial statements represented in this report reflect the final budget authorization, including all amendments.

B. Deficit Fund Balances

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

| | |
|--------------------------------|------------|
| Special Revenue Funds: | |
| School lunch fund | \$ 332,020 |
| Adult education | 74,387 |
| School special revenues | 776 |
| Capital Project Funds: | |
| Energy efficiency | 408 |
| Parks and rec pickup truck | 55,438 |
| DPW plow truck | 152,995 |
| DPW one ton truck | 85,000 |
| Goodrich Park/Grant House rest | 45,000 |
| Bog road maintenance facility | 114,000 |
| Road paving | 860,000 |

TOWN OF YORK, MAINE
Notes to Basic Financial Statements

STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY, CONTINUED

| | |
|------------------------------------|------------|
| Municipal IT upgrades | \$ 191,653 |
| Parking meter and ticketing system | 200,000 |
| Emergency microwave comm. system | 124,000 |
| YVD fire truck | 655,000 |
| School capital projects | 225,009 |

C. Excess of Expenditures over Appropriations

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

| | |
|-------------------------------|-----------|
| General government | \$ 43,400 |
| Public safety | 64,743 |
| Public works | 89,031 |
| Parks and recreation | 322 |
| Special education instruction | 611,791 |

Expenditures in excess of appropriations will lapse to fund balance.

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 have its deposits covered by F.D.I.C. insurance or by additional insurance purchased on behalf of the Town by the respective banking institution.

As of June 30, 2017, the Town reported deposits of \$18,607,835, with a bank balance of \$18,617,484. None of the Town's bank balances were exposed to custodial credit risk as they were covered by FDIC or additional insurance purchased on behalf of the Town by the respective banking institutions.

Deposits have been reported as follows:

| | |
|--------------------------------|----------------------|
| Reported in governmental funds | \$ 18,419,174 |
| Reported in fiduciary funds | 187,111 |
| Reported in proprietary funds | 1,550 |
| Total deposits | \$ 18,607,835 |

PROPERTY TAX

The Town's property tax is levied on the assessed value listed as of the prior April 1 for all real and taxable personal property located in the Town. Assessed values are periodically established by the Assessor at 100% of the assumed market value. Each property must be reviewed no less than once every four years.

Property taxes were levied August 19, 2016 on the assessed values of real property as of April 1, 2016. Taxes were due September 23, 2016 and February 3, 2017. This assessed value of \$4,059,988,430 was 100% of the estimated market value and 100.5% of the 2017 state valuation of \$4,039,100,000.

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 \$896,616 for the year ended June 30, 2017.

TOWN OF YORK, MAINE
Notes to Basic Financial Statements

PROPERTY TAX, CONTINUED

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

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

The following summarizes the periods ended June 30, 2017 and 2016 levies:

| | <u>2017</u> | <u>2016</u> |
|---|--------------------------|-----------------------|
| Assessed value | \$ 4,059,988,430 | 3,951,970,310 |
| <u>Tax rate (per \$1,000)</u> | <u>11.15</u> | <u>11.00</u> |
| Commitment | 45,268,871 | 43,471,673 |
| <u>Supplemental taxes assessed</u> | <u>12,324</u> | <u>50,618</u> |
| | 45,281,195 | 43,522,291 |
| Less: | | |
| <u>Collections and abatements</u> | <u>44,345,254</u> | <u>42,601,838</u> |
| <u>Receivable at June 30</u> | <u>\$ 935,941</u> | <u>920,453</u> |
| Due date(s) | 9/23/2016 2/3/2017 | 9/25/2015 2/5/2016 |
| Interest rate charged on delinquent taxes | 7.00% | 7.00% |
| Collection rate | 97.93% | 97.89% |

CAPITAL ASSETS

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

| | Balance June 30, <u>2016</u> | <u>Increases</u> | <u>Decreases</u> | Balance June 30, <u>2017</u> |
|--|------------------------------------|-------------------|------------------|------------------------------------|
| Governmental activities: | | | | |
| Capital assets, not being depreciated: | | | | |
| Construction in progress | \$ 6,634,506 | 10,355,253 | 7,835,843 | 9,153,916 |
| <u>Land</u> | <u>10,961,957</u> | <u>-</u> | <u>-</u> | <u>10,961,957</u> |
| <u>Total capital assets, not being depreciated</u> | <u>17,596,463</u> | <u>10,355,253</u> | <u>7,835,843</u> | <u>20,115,873</u> |
| Capital assets, being depreciated: | | | | |
| Land improvements | 445,464 | 575,984 | - | 1,021,448 |
| Buildings and building improvements | 44,832,480 | 6,331,798 | - | 51,164,278 |
| Equipment | 4,197,117 | 831,059 | - | 5,028,176 |
| Vehicles | 7,417,567 | 1,184,122 | 126,859 | 8,474,830 |
| <u>Infrastructure</u> | <u>45,402,205</u> | <u>1,134,775</u> | <u>-</u> | <u>46,539,980</u> |
| <u>Total capital assets being depreciated</u> | <u>102,294,833</u> | <u>10,057,738</u> | <u>126,859</u> | <u>112,225,712</u> |

TOWN OF YORK, MAINE
Notes to Basic Financial Statements

CAPITAL ASSETS, CONTINUED

| | Balance June 30, <u>2016</u> | <u>Increases</u> | <u>Decreases</u> | Balance June 30, <u>2017</u> |
|--|------------------------------------|-------------------|------------------|------------------------------------|
| Less accumulated depreciation for: | | | | |
| Land improvements | \$ 13,702 | 36,673 | - | 50,375 |
| Buildings and building improvements | 21,149,239 | 1,136,006 | - | 22,285,245 |
| Equipment | 2,976,838 | 270,739 | - | 3,247,577 |
| Vehicles | 5,658,641 | 443,751 | 118,804 | 5,983,588 |
| Infrastructure | 21,773,465 | 1,068,086 | - | 22,841,551 |
| Total accumulated depreciation | 51,571,885 | 2,955,255 | 118,804 | 54,408,336 |
| Total capital assets being depreciated, net | 50,722,948 | 7,102,483 | 8,055 | 57,817,376 |
| Governmental activities capital assets, net | \$ 68,319,411 | 17,457,736 | 7,843,898 | 77,933,249 |

| | Balance June 30, <u>2016</u> | <u>Increases</u> | <u>Decreases</u> | Balance June 30, <u>2017</u> |
|---|------------------------------------|------------------|------------------|------------------------------------|
| Business-type activities: | | | | |
| Capital assets, being depreciated: | | | | |
| Buildings and building improvements | \$ 202,784 | - | - | 202,784 |
| Vehicles | 82,476 | - | - | 82,476 |
| Total capital assets being depreciated | 285,260 | - | - | 285,260 |
| Less accumulated depreciation for: | | | | |
| Buildings and building improvements | 12,674 | 5,070 | - | 17,744 |
| Vehicles | 24,743 | 16,495 | - | 41,238 |
| Total accumulated depreciation | 37,417 | 21,565 | - | 58,982 |
| Total capital assets being depreciated, net | 247,843 | (21,565) | - | 226,278 |
| Business-type activities capital assets, net | \$ 247,843 | (21,565) | - | 226,278 |

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

| | |
|---|---------------------|
| Governmental activities: | |
| General government | \$ 93,641 |
| Public safety | 424,868 |
| Public works, including depreciation of general infrastructure assets | 1,304,333 |
| Parks and recreation | 72,765 |
| Education and libraries | 1,059,648 |
| Total depreciation expense – governmental activities | \$ 2,955,255 |

| | |
|--|------------------|
| Business-type activities: | |
| Sohier Park | \$ 5,070 |
| Senior Center | 16,495 |
| Total depreciation expense – business-type activities | \$ 21,565 |

TOWN OF YORK, MAINE
Notes to Basic Financial Statements

INTERFUND LOAN BALANCES/TRANSFERS

The purpose of interfund loans is to charge revenues and expenditures to the appropriate fund when that activity is accounted for through the centralized checking account. The balances represent each fund's portion of the centralized checking account. Interfund transfers consist of budgeted transfers to and from other funds to fund certain activities accounted for in those funds.

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

| | <u>Interfund receivables</u> | <u>Interfund payables</u> | <u>Interfund transfers</u> |
|---------------------------------------|----------------------------------|-------------------------------|--------------------------------|
| <u>General Fund</u> | \$ - | 3,605,225 | 73,810 |
| <u>School Capital Projects</u> | 3,894,059 | - | - |
| Other Governmental Funds: | | | |
| Town programs | 605,002 | - | (98,759) |
| School lunch | - | 370,339 | 174,457 |
| Adult education | - | 82,073 | - |
| School special revenue funds | - | 291,097 | - |
| Nonmajor capital project funds | - | 615,449 | - |
| Clark Emerson permanent fund | - | 3,155 | - |
| <u>Total Other Governmental Funds</u> | 605,002 | 1,362,113 | 75,698 |
| Enterprise Funds: | | | |
| Recreation | 224,260 | - | 2,769 |
| Mt. Agamenticus | 56,934 | - | - |
| Sohier Park | 35,469 | - | (155,199) |
| Outside Duty | 49,597 | - | 390 |
| Goodrich Park | 7,833 | - | - |
| Senior Center | 94,184 | - | 2,532 |
| <u>Total Enterprise Funds</u> | 468,277 | - | (149,508) |
| Totals | \$ 4,967,338 | 4,967,338 | - |

TOWN OF YORK, MAINE
Notes to Basic Financial Statements

CHANGES IN LONG-TERM LIABILITIES

Long-term liability activity for the year ended June 30, 2017 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 | \$ 25,122,625 | 12,032,000 | 3,005,842 | 34,148,783 | 2,831,113 |
| Notes payable | 434,694 | - | 217,347 | 217,347 | 217,347 |
| Premium on bonds | 133,531 | 188,720 | 17,764 | 304,487 | 18,689 |
| Total bonds and notes payable | 25,690,850 | 12,220,720 | 3,240,953 | 34,670,617 | 3,067,149 |
| Capital leases | 3,553,363 | 90,093 | 229,347 | 3,414,109 | 220,836 |
| Net pension liability | 3,564,628 | 2,492,570 | - | 6,057,198 | - |
| Other post-employment benefits | 481,765 | 81,846 | 63,464 | 500,147 | - |
| Accrued compensated absences | 1,310,885 | 102,991 | - | 1,413,876 | - |
| Total long-term liabilities | \$ 34,601,491 | 14,988,220 | 3,533,764 | 46,055,947 | 3,287,985 |

LONG-TERM DEBT

Bonds and Notes Payable

Bonds and notes payable at June 30, 2017 are comprised of the following:

| | <u>Originally issued</u> | <u>Date of issue</u> | <u>Date of maturity</u> | <u>Interest rate</u> | <u>Balance</u> |
|--------------------------------------|------------------------------|--------------------------|-----------------------------|--------------------------|----------------------|
| Bonds and notes payable: | | | | | |
| Governmental activities: | | | | | |
| York Sewer District | \$ 313,593 | 6/3/2005 | 6/9/2019 | 1.3% | 40,979 |
| York Sewer District | 11,409 | 9/23/2005 | 11/14/2019 | 0.0% | 2,283 |
| York County | 1,086,733 | 6/30/2013 | 12/31/2017 | 1.73% | 217,347 |
| General Obligation Bonds | 3,524,000 | 11/1/2008 | 11/1/2028 | 4.0-5.0% | 2,100,000 |
| General Obligation Refunding | 10,785,000 | 3/1/2010 | 3/1/2020 | 1.0-3.0% | 2,930,000 |
| General Obligation Refunding | 8,624,500 | 7/1/2010 | 7/1/2020 | 2.0-3.8% | 4,826,000 |
| General Obligation Refunding | 9,124,421 | 10/1/2011 | 9/1/2031 | 2.0-3.25% | 6,524,421 |
| General Obligation Bonds | 3,644,100 | 8/1/2012 | 8/1/2033 | 1.0-2.4% | 2,564,100 |
| General Obligation Bonds | 2,574,000 | 11/1/2013 | 11/1/2033 | 2.0-4.10% | 1,924,000 |
| General Obligation Bonds | 1,085,000 | 2/1/2015 | 2/1/2035 | 2.0-3.25% | 1,365,000 |
| General Obligation Bonds | 12,032,000 | 7/14/2016 | 10/1/2032 | 2.0-2.25% | 11,872,000 |
| Total governmental activities | | | | | \$ 34,366,130 |

TOWN OF YORK, MAINE
Notes to Basic Financial Statements

LONG-TERM DEBT, CONTINUED

The annual debt service requirements to amortize bonds and notes payable are as follows:

| | <u>Principal</u> | <u>Interest</u> | <u>Total</u> |
|---------------|----------------------|------------------|-------------------|
| 2018 | \$ 3,048,460 | 708,703 | 3,757,163 |
| 2019 | 3,176,388 | 791,022 | 3,967,410 |
| 2020 | 3,062,761 | 711,342 | 3,774,103 |
| 2021 | 2,480,000 | 631,660 | 3,111,660 |
| 2022 | 2,400,000 | 573,501 | 2,973,501 |
| 2023-2027 | 10,270,000 | 2,038,602 | 12,308,602 |
| 2028-2032 | 8,815,421 | 706,385 | 9,521,806 |
| 2033-2035 | 1,113,100 | 21,265 | 1,134,365 |
| Totals | \$ 34,366,130 | 6,182,480 | 40,548,610 |

In accordance with 30 MRSA, Section 5061, as amended, no municipality shall incur debt for specified purposes in excess of certain percentages of state valuation of such municipality. Additionally, no municipality shall incur debt in the aggregate in excess of 15% of its state assessed valuation. At June 30, 2017, the Town's outstanding debt did not exceed these limits.

Notes Payable

During the fiscal year ended June 30, 2013, York County changed its fiscal year end and assessed county tax over a six-month interim period. The amount of tax assessed to the Town of York, Maine totaled \$1,086,733. The Town has an agreement with the County to pay the \$1,086,733 in five equal annual payments of \$217,347 plus interest of 1.73% starting on December 31, 2013 and ending December 31, 2017. As of June 30, 2017 and 2016, the Town's outstanding amount of the note payable to York County was \$217,347 and \$434,694, respectively.

OVERLAPPING DEBT

The Town is subject to an annual assessment of its proportional share of York County expenses, including debt repayment, as determined by the percentage of the Town's State valuation to the County's State valuation. For the year ended June 30, 2017, the Town's State valuation of \$4,039,100,000 was 13.2% of the County's State valuation of \$30,629,550,000. The Town's share is 13.2% or \$844,857 of York County's \$6,400,567 long-term debt outstanding at June 30, 2016 (the most recent information available).

TOWN OF YORK, MAINE
Notes to Basic Financial Statements

CAPITAL LEASES

The Town has entered into lease agreements as lessee for financing the acquisition of photocopiers, vehicles, and school improvements. These leases qualify as capital leases for accounting purposes, and therefore, have been recorded at the present value of future minimum lease payments as of the date of its inception. Amounts capitalized as assets under these leases have a total cost of \$4,045,491.

The following is a schedule of future minimum lease payments under the capital lease and the present value of the net minimum lease payment at June 30, 2017.

| | Governmental <u>Funds</u> |
|---|------------------------------|
| 2018 | \$ 373,601 |
| 2019 | 371,741 |
| 2020 | 368,508 |
| 2021 | 365,695 |
| 2022 | 341,810 |
| 2023-2027 | 1,704,862 |
| <u>2028-2031</u> | <u>1,044,081</u> |
| Total minimum lease payments | 4,570,298 |
| Less: amount representing interest | <u>(1,156,189)</u> |
| Present value of future minimum lease payments | <u>\$ 3,414,109</u> |

COMMITMENTS AND CONTINGENCIES

As of June 30, 2017, the Town has commitments for various, ongoing construction projects, including the public safety building, among others, including \$1,015,000 for the public safety building and \$1,379,000 for the connector road.

As of June 30, 2017, the School Department had outstanding commitments with contractors for the York Community Auditorium. Of the contracted amounts, approximately \$1,320,000 remained to be completed.

The York Town and School Department participate in a number of federally assisted grant programs. Although the programs have been audited in compliance with the Single Audit Act, as amended, these programs are subject to financial and compliance audits by the grantors or their representatives. The audits of these programs for, or including, the year ended June 30, 2017, have not yet been completed. Accordingly, the York Town and School Department's compliance with applicable grant requirements will be established at some future date. The amount, if any, of the expenditures which may be disallowed by the granting agencies cannot be determined at this time, although the School Department expects such amounts, if any, to be immaterial.

TOWN OF YORK, MAINE
Notes to Basic Financial Statements

FUND BALANCE

At June 30, 2017, portions of the Governmental Funds fund balances consisted of the following:

| | <u>General Fund</u> | <u>School Capital Projects</u> | <u>Other Governmental Funds</u> |
|-------------------------------------|-------------------------|--|---|
| Nonspendable: | | | |
| Prepaid expenditures | \$ 114,742 | - | - |
| Permanent fund principal | - | - | 20,529 |
| Total nonspendable | 114,742 | - | 20,529 |
| Restricted: | | | |
| School general fund | 655,644 | - | - |
| School special revenues | - | - | 114,448 |
| Adult education grants | - | - | 11,492 |
| York Beach TIF | - | - | 15,662 |
| Long sands MPI grant | - | - | 349,042 |
| Permanent fund income | - | - | 28 |
| Total restricted | 655,644 | - | 490,672 |
| Committed: | | | |
| School projects | - | 3,016,584 | - |
| Mitchell - airport drive | - | - | 827,380 |
| York street | - | - | 213,755 |
| Route 103 | - | - | 143,784 |
| Public safety building | - | - | 1,015,104 |
| Connector road | - | - | 1,378,865 |
| Major drainage | - | - | 9,858 |
| York Street/long sands | - | - | 50,967 |
| LS bathhouse | - | - | 593,536 |
| Other town capital project funds | - | - | 105,241 |
| York beach reserve | - | - | 353,529 |
| Harbor dredge | - | - | 464,643 |
| Harbor/wharf | - | - | 340,527 |
| Performance accounts | - | - | 158,850 |
| Other town special revenue funds | - | - | 20,563 |
| Total committed | - | 3,016,584 | 5,676,602 |
| Assigned: | | | |
| Future budgeted use of fund balance | 625,000 | - | - |
| Town budget carry forwards: | | | |
| Voting machines | 21,911 | - | - |
| Finance software | 39,511 | - | - |
| Public safety | 7,191 | - | - |
| Fishermen's Walk renovations | 30,053 | - | - |
| Seawall repair | 15,831 | - | - |
| Web page upgrade | 23,200 | - | - |
| PD transitional expenses | 14,863 | - | - |

TOWN OF YORK, MAINE
Notes to Basic Financial Statements

FUND BALANCE, CONTINUED

| | General <u>Fund</u> | School Capital <u>Projects</u> | Other Governmental <u>Funds</u> |
|---------------------------|------------------------|--------------------------------------|---------------------------------------|
| Town reserves: | | | |
| Lawns to lobsters | \$ 5 | - | - |
| Iron/metal recycling | 35,678 | - | - |
| Fire equipment | 268 | - | - |
| 350 th | 5,383 | - | - |
| Academic reimbursement | 8,020 | - | - |
| Animal welfare | 22,916 | - | - |
| Building | 128,735 | - | - |
| Bog Road | 2 | - | - |
| Capital equipment | 224,393 | - | - |
| CEO | 608,068 | - | - |
| Conservation | 2,260 | - | - |
| Earned time | 154,694 | - | - |
| York Beach fire truck | 2,026 | - | - |
| Fishermen's fund | 1,034 | - | - |
| Fishermen's memorial | 999 | - | - |
| Goodrich Park | 356 | - | - |
| Hoist repair | 9,608 | - | - |
| Sohier Park Building | 93,584 | - | - |
| Open space | 81,989 | - | - |
| Wheeler Marsh | 12,976 | - | - |
| Sohier park maintenance | 6,685 | - | - |
| Unemployment | 11,641 | - | - |
| Village lights | 2,071 | - | - |
| Wheeler trust | 1,874 | - | - |
| Construction settlement | 38,360 | - | - |
| Street openings | 3,651 | - | - |
| Total assigned | 2,234,836 | - | - |
| Unassigned | 5,197,258 | (225,009) | (2,902,169) |
| Total fund balance | \$8,202,480 | 2,791,575 | 3,285,634 |

TAX INCREMENT FINANCING DISTRICT

Under Maine law, the Town has established a Tax Increment Financing District (TIF) to finance improvements within the Town of York. The District specifically encompasses the downtown residential and commercial areas of York Beach, as well as the surrounding open areas. The purpose of the District is to fund certain improvements to the York Beach area, including drainage and flood control infrastructure, sidewalk improvements, and area traffic designs. TIF improvements are to be funded through a combination of municipal bonds, federal grants, and the incremental value multiplied by the tax rate. The incremental value is defined as the increase of the current valuation over the original assessed value of \$36,650,300. As the valuation of the District area has remained relatively flat, no current year taxes have been allocated to the District. Expenditures related to the District's purpose totaled \$0 as of June 30, 2017 and 2016, respectively.

TOWN OF YORK, MAINE
Notes to Basic Financial Statements

MAINE PUBLIC EMPLOYEES RETIREMENT SYSTEM

General Information about the Pension Plan

Plan Description - Employees of the Town 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, 2015). For SET 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.

PLD Plan - Employees are required to contribute 8.0% of their annual pay. The Town's contractually required contribution rates for the year ended June 30, 2017 were 9.1% for the Special 2C plan and 9.5% for the Regular AC plan of annual payroll. Contributions to the pension plan from the Town were \$548,521 for the year ended June 30, 2017.

SET Plan - Maine statute requires the State to contribute a portion of the Town's contractually required contributions. Employees are required to contribute 7.65% of their annual pay. The Town's contractually required contribution rate for the year ended June 30, 2017, was 13.38% of annual payroll of which 3.36% of payroll was required from the Town and 10.02% was required from the State. Contributions to the pension plan from the Town were \$517,653 for the year ended June 30, 2017.

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

The net pension liabilities were measured as of June 30, 2016, and the total pension liabilities used to calculate the net pension liabilities were determined by actuarial valuations as of that date. The Town's proportion of the net pension liabilities were based on projections of the Town's long-term share of contributions to the pension plans relative to the projected contributions of all participating local districts (PLD Plan) and of all participating School Administrative Units and the State (SET Plan), actuarially determined.

TOWN OF YORK, MAINE
Notes to Basic Financial Statements

MAINE PUBLIC EMPLOYEES RETIREMENT SYSTEM, CONTINUED

PLD Plan - At June 30, 2017, the Town reported a liability of \$5,806,844 for its proportionate share of the net pension liability. At June 30, 2016, the Town's proportion of the PLD Plan was 1.0929%.

SET Plan - At June 30, 2017, the Town reported a liability for its proportionate share of the net pension liability that reflected a reduction for State pension support provided to the Town. The amount recognized by the Town as its proportionate share of the net pension liability, the related State support, and the total portion of the net pension liability that was associated with the Town were as follows:

| | |
|--|-----------------------------|
| Town's proportionate share of the net pension liability | \$ 250,354 |
| State's proportionate share of the net pension liability associated with the Town | <u>22,407,172</u> |
| Total | <u>\$ 22,657,526</u> |

At June 30, 2016, the Town's proportion of the SETP Plan was 0.0142%.

For the year ended June 30, 2017, the Town recognized pension expense of \$2,201,431 for the PLD Plan and \$2,117,793 for the SET Plan with revenue of \$1,543,716 for support provided by the State.

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

| | <u>Deferred outflows of resources</u> | <u>Deferred inflows of resources</u> |
|---|---|--|
| Differences between expected and actual experience | \$ - | 298,726 |
| Changes of assumptions | 616,078 | - |
| Net difference between projected and actual earnings on pension plan investments | 1,299,944 | - |
| Changes in proportion and differences between Town contributions and proportionate share of contributions | 40,472 | - |
| Town contributions subsequent to the measurement date | <u>1,066,174</u> | <u>-</u> |
| Total | <u>\$ 3,022,668</u> | <u>298,726</u> |

\$1,066,174 is reported as deferred outflows of resources related to pensions resulting from Town contributions subsequent to the measurement date will be recognized as a reduction of the net pension liabilities in the year ended June 30, 2018.

TOWN OF YORK, MAINE
Notes to Basic Financial Statements

MAINE PUBLIC EMPLOYEES RETIREMENT SYSTEM, CONTINUED

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> | |
|----------------------------|------------|
| 2018 | \$ 266,617 |
| 2019 | 276,946 |
| 2020 | 767,135 |
| 2021 | 347,070 |

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

| | |
|---|-----------------|
| Inflation | 2.75% |
| Salary increases, per year - SET | 2.75% to 14.50% |
| Salary increases per year - PLD | 2.75% to 9.00% |
| Investment return, per annum, compounded annually | 6.875% |
| Cost of living benefit increases, per annum | 2.20% |

Mortality rates were based on the RP2014 Total Dataset Healthy Annuitant Mortality Table.

The actuarial assumptions used in the June 30, 2016 valuation were based on the results of an actuarial experience study for the period June 30, 2012 through 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. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation.

Best estimates of arithmetic real rates of return for each major asset class included in the pension plan's target asset allocation as of June 30, 2016 are summarized in the following table:

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

TOWN OF YORK, MAINE
Notes to Basic Financial Statements

MAINE PUBLIC EMPLOYEES RETIREMENT SYSTEM, CONTINUED

Discount Rate - The discount rate used to measure the total pension liability was 6.875% for the PLD Plan and the SET Plan. The projection of cash flows used to determine the discount rates assumed that employee contributions will be made at the current contribution rate and that contributions from participating local districts will be made at contractually required rates, actuarially determined. Based on these assumptions, the pension plans' fiduciary net position was projected to be available to make all projected future benefit payments of current active and inactive employees. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liabilities.

Sensitivity of the Town's Proportionate Share of the Net Pension Liabilities to Changes in the Discount Rate - The following presents the Town's proportionate share of the net pension liability calculated using the discount rate of 6.875% for the PLD Plan and the SET Plan, as well as what the Town's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (5.875% for PLD Plan and the SET Plan) or 1 percentage-point higher (7.875% for PLD Plan and the SET Plan) than the current rate:

| <u>PLD Plan</u> | 1% Decrease <u>(5.875%)</u> | Current discount rate <u>(6.875%)</u> | 1% Increase <u>(7.875%)</u> |
|--|-----------------------------------|---|-----------------------------------|
| Town's proportionate share of the net pension liability | \$ 9,638,315 | \$ 5,806,844 | \$ 2,199,651 |
| | | | |
| <u>SET Plan</u> | 1% Decrease <u>(5.875%)</u> | Current discount rate <u>(6.875%)</u> | 1% Increase <u>(7.875%)</u> |
| Town's proportionate share of the net pension liability | \$ 400,880 | \$ 250,354 | \$ 124,891 |

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

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

457 RETIREMENT PLAN

The Town offers its employees a deferred compensation plan created in accordance with Internal Revenue (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.

The Town contributes 7.5% of annual compensation on behalf of full time employees who are not participating in the Maine Public Employees Retirement System. Contributions for the year ended June 30, 2017, 2016 and 2015 were \$132,529, \$127,512, and \$121,973, respectively. The requirements of IRS Section 457(g) prescribes that the Town no longer owns the amounts deferred by employees, including the related income on those amounts. Accordingly, the assets and the liability for the compensation deferred by plan participants, including earnings on their plan assets, were removed from the Town's financial statements.

TOWN OF YORK, MAINE
Notes to Basic Financial Statements

OTHER POST EMPLOYMENT BENEFITS

GASB Statement 45, *Accounting and Financial Reporting by Employers for Postemployment Benefits Other Than Pensions*, requires that the long-term cost of retirement health care and obligations for other postemployment benefits be determined on an actuarial basis and reported similar to pension plans.

The Town of York is a member of the Maine Municipal Employees Health Trust. The Health Trust contracted with an outside consultant to assist in the determination and valuation of the Town's OPEB liability under GASB Statement 45. The consultants completed an OPEB liability actuarial valuation in August 2017.

Plan Descriptions - In addition to providing pension benefits, the Town provides health care benefits for certain retired employees. Eligibility to receive health care benefits follows the same requirements as MainePERS. Eligible retirees are required to pay 100% of the health insurance premiums to receive health benefit coverage.

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

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

The following table represents the OPEB costs for the years ended June 30, 2017, 2016, and 2015 and the annual required contribution:

| | <u>2017</u> | <u>2016</u> | <u>2015</u> |
|---------------------------------------|-------------|-------------|-------------|
| Normal cost | \$19,386 | 30,086 | 30,086 |
| Amortization of unfunded | 69,294 | 65,219 | 65,219 |
| Interest | 21,027 | 20,335 | 18,523 |
| Annual required contribution | 109,707 | 115,640 | 113,828 |
| Amortizing adjustment to ARC | (27,861) | (26,671) | (24,052) |
| Annual OPEB cost | 81,846 | 88,969 | 89,776 |
| Contributions made | (63,464) | (68,412) | (44,471) |
| Increase in net OPEB obligation | 18,382 | 20,557 | 45,305 |
| Net OPEB obligation beginning of year | 481,765 | 461,208 | 415,903 |
| Net OPEB obligation end of year | \$ 500,147 | 481,765 | 461,208 |

The "contributions made" represent an implicit rate subsidy offset based on a calculation provided by the actuary which calculates the percentage of premiums which subsidizes retirees.

TOWN OF YORK, MAINE
Notes to Basic Financial Statements

OTHER POST EMPLOYMENT BENEFITS, CONTINUED

Funding Status and Funding Progress - The Town's annual OPEB cost, the percentage of annual OPEB cost contributed to the plan, and the net OPEB obligation for the years ended June 30, 2017, 2016, and 2015 were as follows:

| | <u>2017</u> | <u>2016</u> | <u>2015</u> |
|--|------------------|------------------|------------------|
| Annual OPEB Cost | \$ 81,846 | 88,969 | 89,776 |
| Percent of annual OPEB cost contributed | 77.54% | 76.89% | 49.54% |
| <u>Net OPEB obligation</u> | <u>500,147</u> | <u>481,765</u> | <u>461,208</u> |
| Actuarial accrued liability | 1,246,159 | 1,172,878 | 1,172,878 |
| <u>Plan assets</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| Unfunded actuarial accrued liability | 1,246,159 | 1,172,878 | 1,172,878 |
| <u>Covered payroll</u> | <u>6,719,187</u> | <u>6,593,845</u> | <u>6,461,567</u> |
| Unfunded actuarial accrued liability as a percentage of covered payroll | 18.55% | 17.79% | 18.15% |

Actuarial valuations involve estimates of the value of reported amounts and assumptions about the probability of events in the future. Amounts determined regarding the funded status of the plan and the annual required contributions of the employer are subject to continual revision as actual results are compared to past expectations and new estimates are made about the future.

The required schedule of funding progress presented as required supplementary information provides multiyear trend information that shows whether the actuarial value of plan assets is increasing or decreasing over time relative to the actuarial accrued liability for benefits.

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

| | |
|-------------------------------|-------------------|
| Actuarial valuation date | 1/1/17 |
| Actuarial cost method | Entry age normal |
| Amortization method | Level dollar open |
| Remaining amortization period | 30 years |

Actuarial assumptions:

| | |
|------------------------------------|-------|
| Investment rate of return | 4.00% |
| Projected salary increases | 2.75% |
| Ultimate rate of medical inflation | 4.00% |

TOWN OF YORK, MAINE
Notes to Basic Financial Statements

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, or participates in public entity risk pools. Currently, the Town participates in two public entity risk pools sponsored by the Maine Municipal Association. Based on the coverage provided by these pools, as well as certain coverage provided by commercial insurance purchased, the Town is not aware of any material actual or potential claim liabilities which should be recorded at June 30, 2017.

SUBSEQUENT EVENTS

On September 20, 2017, the school committee approved a lease purchase agreement for copiers and printers in the amount of \$182,501, bearing an interest rate of 3.07%.

In August 2017, the Town issued general obligation bonds in the amount of \$5,738,000, which will mature in 2037. The bonds will be used to finance various capital projects and asset purchases.

TOWN OF YORK, MAINE
Required Supplementary Information

Schedule of Funding Progress
Retiree Healthcare Plan

| Fiscal Year | Actuarial Valuation Date | Actuarial Value of Assets (a) | Actuarial Liability (AAL) – Entry Age (b) | Unfunded AAL (UAAL) (b-a) | Funded Ratio (a/b) | Covered Payroll (c) | UAAL as a Percentage of Covered Payroll [(b-a) /c] |
|-------------|--------------------------|----------------------------------|---|---------------------------------|-----------------------|------------------------|--|
| 2009 | 1/1/09 | \$ - | 869,124 | 869,124 | 0.00% | 5,100,000 | 17.04% |
| 2010 | 1/1/09 | - | 869,124 | 869,124 | 0.00% | 5,200,000 | 16.71% |
| 2011 | 1/1/11 | - | 885,280 | 885,280 | 0.00% | 6,000,000 | 14.75% |
| 2012 | 1/1/11 | - | 885,280 | 885,280 | 0.00% | 7,201,733 | 12.29% |
| 2013 | 1/1/11 | - | 885,280 | 885,280 | 0.00% | 7,201,733 | 12.29% |
| 2014 | 1/1/14 | - | 1,172,878 | 1,172,878 | 0.00% | 7,417,785 | 15.81% |
| 2015 | 1/1/14 | - | 1,172,878 | 1,172,878 | 0.00% | 6,461,567 | 18.15% |
| 2016 | 1/1/14 | - | 1,172,878 | 1,172,878 | 0.00% | 6,593,845 | 17.79% |
| 2017 | 1/1/17 | - | 1,246,159 | 1,246,159 | 0.00% | 6,719,187 | 18.55% |

TOWN OF YORK, MAINE
Required Supplementary Information, Continued

Schedule of Town's Proportionate Share of the Net Pension Liability
Maine Public Employees Retirement System Consolidated Plan (PLD) and State Employee
and Teacher Plan (SET)
 Last 10 Fiscal Years**

| | <u>2017*</u> | <u>2016*</u> | <u>2015*</u> |
|--|----------------------|-------------------|-------------------|
| <u>PLD Plan</u> | | | |
| Town's proportion of the net pension liability | 1.0929% | 1.0595% | 1.0357% |
| Town's proportionate share of the net pension liability | \$ 5,806,844 | 3,380,242 | 1,593,770 |
| Town's covered payroll | 5,649,002 | 5,418,940 | 4,980,213 |
| Town's proportionate share of the net pension liability as a percentage of its covered payroll | 102.79% | 62.38% | 32.00% |
| Plan fiduciary net position as a percentage of the total pension liability | 81.61% | 88.27% | 94.10% |
| <u>SET Plan</u> | | | |
| Town's proportion of the net pension liability | 0.0142% | 0.0137% | 0.0231% |
| Town's proportionate share of the net pension liability | 250,354 | 184,386 | 249,340 |
| State's proportionate share of the net pension liability associated with the Town | 22,407,172 | 16,261,976 | 12,749,997 |
| Total | \$ 22,657,526 | 16,466,362 | 12,996,337 |
| Town's covered payroll | \$ 15,055,238 | 13,967,493 | 13,478,770 |
| Town's proportionate share of the net pension liability as a percentage of its covered payroll | 1.66% | 1.32% | 1.85% |
| Plan fiduciary net position as a percentage of the total pension liability | 76.21% | 81.18% | 83.19% |

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

**Only three years of information available.

TOWN OF YORK, MAINE
Required Supplementary Information, Continued

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

| | <u>2017</u> | <u>2016</u> | <u>2015</u> |
|---|-------------|-------------|-------------|
| <u>PLD Plan</u> | | | |
| Contractually required contribution | \$548,521 | 502,565 | 435,364 |
| Contributions in relation to the contractually required contribution | (548,521) | (502,565) | (435,364) |
| <u>Contribution deficiency (excess)</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| | | | |
| Town's covered payroll | 5,877,542 | 5,649,002 | 5,418,940 |
| Contributions as a percentage of covered payroll | 9.33% | 8.90% | 8.03% |
| <u>SET Plan</u> | | | |
| Contractually required contribution | \$ 517,653 | 505,856 | 370,139 |
| Contributions in relation to the contractually required contribution | (517,653) | (505,856) | (370,139) |
| <u>Contribution deficiency (excess)</u> | <u>\$ -</u> | <u>-</u> | <u>-</u> |
| | | | |
| Town's covered payroll | 15,406,345 | 15,055,238 | 13,967,493 |
| Contributions as a percentage of covered payroll | 3.36% | 3.36% | 2.65% |

* Only three years of information available.

TOWN OF YORK, MAINE
Notes to Required Supplementary Information

Changes of Benefit Terms - None

Changes of Assumptions - The following are changes in actuarial assumptions for the Consolidated PLD Plan and SET Plan used in the most recent valuation:

| | <u>2017</u> | <u>2016</u> |
|--|-----------------|-----------------|
| Discount rate | 6.875% | 7.125% |
| Inflation rate | 2.75% | 3.50% |
| Salary increases - PLD | 2.75% to 9.00% | 3.50% to 9.00% |
| Salary increases - SET | 2.75% to 14.50% | 3.50% to 13.50% |
| Cost of living increase | 2.20% | 2.55% |
| Long-term expected real rate of return on assets: | | |
| US equities | 5.7% | 5.2% |
| Real estate | 5.2% | 3.7% |
| Infrastructure | 5.3% | 4.0% |
| Hard assets | 5.0% | 4.8% |
| Fixed income | 2.9% | 0.7% |

In addition, mortality rates were based on the RP2000 Combined Mortality Table projected forward to 2015 using Scale AA; which changed to mortality rates were based on the RP2014 Total Data Set Healthy Annuitant Mortality Table.

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. The fund pays general operating expenditures, fixed charges, and capital improvement costs which are not paid through other funds.

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

| | 2017 | 2016 |
|--|----------------------|-------------------|
| ASSETS | | |
| Cash and cash equivalents | \$ 14,484,692 | 10,393,651 |
| Receivables: | | |
| Accounts | 179,580 | 166,414 |
| Intergovernmental | 245,881 | 61,985 |
| Taxes - current year | 935,941 | 920,453 |
| Taxes - prior years | 64,828 | 61,266 |
| Tax liens | 374,164 | 470,989 |
| Tax acquired property | 77,729 | 62,158 |
| Prepaid expenditures | 114,742 | 195,271 |
| Total assets | \$ 16,477,557 | 12,332,187 |
| LIABILITIES | | |
| Accounts payable | 1,152,218 | 881,161 |
| Accrued payroll | 2,299,782 | 2,181,545 |
| Other liabilities | 275,418 | 249,056 |
| Interfund loans payable | 3,605,225 | 934,412 |
| Total liabilities | 7,332,643 | 4,246,174 |
| DEFERRED INFLOWS OF RESOURCES | | |
| Unavailable revenue - property taxes | 942,434 | 1,094,855 |
| Total deferred inflows of resources | 942,434 | 1,094,855 |
| FUND BALANCE | | |
| Nonspendable | 114,742 | 195,271 |
| Restricted | 655,644 | 921,217 |
| Assigned | 2,234,836 | 2,126,974 |
| Unassigned | 5,197,258 | 3,747,696 |
| Total fund balance | 8,202,480 | 6,991,158 |
| Total liabilities, deferred inflows of resources, and fund balances | \$ 16,477,557 | 12,332,187 |

TOWN OF YORK, MAINE
General Fund
Statement of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual
For the year ended June 30, 2017

(with comparative actual amounts for the year ended June 30, 2016)

| | Budget | Actual | Variance positive (negative) | 2016 Actual |
|--------------------------------------|---------------|------------|------------------------------------|----------------|
| Revenues: | | | | |
| Taxes: | | | | |
| Property taxes | \$ 45,168,181 | 45,169,989 | 1,808 | 43,448,861 |
| Supplemental taxes | - | 12,324 | 12,324 | 50,618 |
| Change in unavailable taxes | - | 152,421 | 152,421 | (8,436) |
| Excise taxes | 3,129,000 | 3,437,871 | 308,871 | 3,172,285 |
| Other | - | 109,757 | 109,757 | 43,731 |
| Total taxes | 48,297,181 | 48,882,362 | 585,181 | 46,707,059 |
| Licenses and permits: | | | | |
| Town clerk fees | 100,000 | 99,765 | (235) | 104,895 |
| Plumbing permits | 45,000 | 50,319 | 5,319 | 52,926 |
| Parking stickers | 110,000 | 138,082 | 28,082 | 129,948 |
| Parking permits | - | 6,000 | 6,000 | 6,000 |
| Transfer station permits | 35,000 | 33,560 | (1,440) | 33,775 |
| Other permits and fees | 500 | 13,834 | 13,334 | 16,543 |
| Total licenses and permits | 290,500 | 341,560 | 51,060 | 344,087 |
| Intergovernmental: | | | | |
| State Revenue Sharing | 282,000 | 314,505 | 32,505 | 306,748 |
| Homestead reimbursement | 201,448 | 201,448 | - | 135,410 |
| BETE reimbursement | 1,821 | 1,879 | 58 | 2,707 |
| General assistance reimbursement | 35,000 | 21,363 | (13,637) | 42,997 |
| Rural roads | 224,000 | 229,932 | 5,932 | 213,743 |
| Education subsidy | 1,200,013 | 1,200,013 | - | 1,110,527 |
| State agency clients | 25,000 | 1,680 | (23,320) | 19,206 |
| Other | - | 41,873 | 41,873 | 50,045 |
| Total intergovernmental | 1,969,282 | 2,012,693 | 43,411 | 1,881,383 |
| Charges for services: | | | | |
| Parking ticket revenue | 130,000 | 127,903 | (2,097) | 117,118 |
| Meter collections | 315,000 | 222,499 | (92,501) | 243,632 |
| Community development code fees | 330,000 | 395,945 | 65,945 | 301,150 |
| Police department fees | - | 16,854 | 16,854 | 15,927 |
| Ellis Park fees | 31,500 | 32,604 | 1,104 | 24,117 |
| Public safety answering point | 116,427 | 116,428 | 1 | 116,427 |
| Animal control officer registrations | 15,000 | 5,266 | (9,734) | 5,236 |
| Cell tower rental | - | 15,090 | 15,090 | - |
| School charges for services | 88,600 | 78,863 | (9,737) | 73,185 |
| Impact fees | 140,000 | 168,300 | 28,300 | 181,900 |
| Total charges for services | 1,166,527 | 1,179,752 | 13,225 | 1,078,692 |
| Other: | | | | |
| Interest revenue | 148,000 | 185,300 | 37,300 | 167,186 |
| Board of Appeals | 2,500 | 1,500 | (1,000) | 1,900 |
| Cable TV | 198,000 | 198,000 | - | 200,811 |
| Other school department revenues | 127,359 | 120,256 | (7,103) | 128,618 |
| Sale of property | - | 73,190 | 73,190 | - |
| Miscellaneous | 78,202 | 35,791 | (42,411) | 25,065 |
| Total other | 554,061 | 614,037 | 59,976 | 523,580 |
| Total revenues | 52,277,551 | 53,030,404 | 752,853 | 50,534,801 |

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

| | Budget | Actual | Variance positive (negative) | 2016 Actual |
|-----------------------------------|-----------|-----------|------------------------------------|----------------|
| Expenditures: | | | | |
| Current: | | | | |
| General government: | | | | |
| Board of selectmen | \$ 29,434 | 28,408 | 1,026 | 28,006 |
| Town manager | 697,913 | 757,543 | (59,630) | 664,593 |
| Finance | 285,207 | 279,978 | 5,229 | 273,790 |
| Assessing | 329,537 | 312,961 | 16,576 | 304,709 |
| Code enforcement | 376,496 | 402,937 | (26,441) | 376,123 |
| Town clerk/tax collector | 409,404 | 400,283 | 9,121 | 380,947 |
| Elections | 47,111 | 27,212 | 19,899 | 33,078 |
| Town hall operations | 230,745 | 227,259 | 3,486 | 242,722 |
| Information technology | 186,385 | 200,672 | (14,287) | 160,093 |
| Contingency | 50,000 | 48,379 | 1,621 | 29,800 |
| Total general government | 2,642,232 | 2,685,632 | (43,400) | 2,493,861 |
| Public safety: | | | | |
| Public safety services | 4,622,429 | 4,758,392 | (135,963) | 4,269,944 |
| Fire department | 1,018,930 | 949,936 | 68,994 | 909,940 |
| Hydrants | 992,944 | 990,718 | 2,226 | 986,780 |
| Public health | 100,000 | 100,000 | - | 80,000 |
| Total public safety | 6,734,303 | 6,799,046 | (64,743) | 6,246,664 |
| Public works: | | | | |
| Maintenance and disposal services | 3,295,282 | 3,305,181 | (9,899) | 3,139,614 |
| Winter maintenance | 1,375,006 | 1,454,791 | (79,785) | 1,340,902 |
| Municipal Separate Storm Sewer | 96,100 | 95,447 | 653 | 88,869 |
| Total public works | 4,766,388 | 4,855,419 | (89,031) | 4,569,385 |
| Parks and recreation: | | | | |
| Short Sands Park | 39,276 | 47,061 | (7,785) | 31,751 |
| Recreation administration | 150,682 | 147,471 | 3,211 | 135,366 |
| Parks, grounds, and beaches | 944,037 | 939,785 | 4,252 | 843,761 |
| Total parks and recreation | 1,133,995 | 1,134,317 | (322) | 1,010,878 |
| Public assistance: | | | | |
| General assistance | 70,050 | 45,908 | 24,142 | 64,086 |
| Senior center | 290,076 | 289,397 | 679 | 265,119 |
| Social services | 38,922 | 35,422 | 3,500 | 39,170 |
| Property tax relief | 55,000 | 8,082 | 46,918 | - |
| Total public assistance | 454,048 | 378,809 | 75,239 | 368,375 |
| Library | 519,584 | 519,584 | - | 504,372 |
| County tax | 2,398,830 | 2,398,830 | - | 2,416,154 |
| Unclassified: | | | | |
| Boards and committees | 24,853 | 14,041 | 10,812 | 16,807 |
| Insurance | 406,542 | 412,181 | (5,639) | 381,667 |
| Cable TV | 19,220 | 9,916 | 9,304 | 6,611 |
| Policy items | 55,700 | - | 55,700 | - |
| Overlay/abatements | 869,616 | 45,803 | 823,813 | 25,337 |
| Total unclassified | 1,375,931 | 481,941 | 893,990 | 430,422 |

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

| | Budget | Actual | Variance positive (negative) | 2016 Actual |
|--|-------------------|-------------------|------------------------------------|-------------------|
| Expenditures, continued: | | | | |
| Current: | | | | |
| Education: | | | | |
| Regular instruction | \$ 13,312,635 | 13,312,635 | - | 12,736,500 |
| Special education instruction | 4,721,832 | 5,333,623 | (611,791) | 4,336,921 |
| Career and technical education | 35,844 | 22,864 | 12,980 | 11,741 |
| Other instruction | 1,222,403 | 1,222,403 | - | 1,226,190 |
| Student and staff support | 2,701,864 | 2,695,017 | 6,847 | 2,579,050 |
| System administration | 966,331 | 964,305 | 2,026 | 965,023 |
| School administration | 1,416,650 | 1,416,648 | 2 | 1,420,803 |
| Transportation | 977,744 | 917,596 | 60,148 | 1,080,713 |
| Facilities maintenance | 3,152,680 | 3,074,411 | 78,269 | 3,106,402 |
| Other | 240,240 | 62,144 | 178,096 | 63,040 |
| Debt service | 2,012,077 | 1,718,036 | 294,041 | 1,704,525 |
| Total education | 30,760,300 | 30,739,682 | 20,618 | 29,230,908 |
| Capital outlay: | | | | |
| Financial software | 45,000 | 5,489 | 39,511 | - |
| Voting machines | 21,911 | - | 21,911 | - |
| Police vehicles | 78,000 | 70,809 | 7,191 | 158,964 |
| Public safety conceptual design | - | - | - | 60,684 |
| Public works pickup truck | - | - | - | 14,000 |
| Roads and side walks | 100,000 | 99,119 | 881 | 1,243,169 |
| Fishermen's walk | 30,053 | - | 30,053 | 158 |
| Seawall repair | 18,340 | 2,509 | 15,831 | 1,048 |
| Total capital outlay | 293,304 | 177,926 | 115,378 | 1,478,023 |
| Debt service: | | | | |
| Bond issuance costs | 71,067 | 2,000 | 69,067 | - |
| Principal | 1,337,292 | 1,337,292 | - | 1,438,035 |
| Interest | 532,784 | 262,568 | 270,216 | 507,457 |
| Total debt service | 1,941,143 | 1,601,860 | 339,283 | 1,945,492 |
| Total expenditures | 53,020,058 | 51,773,046 | 1,247,012 | 50,694,534 |
| Excess (deficiency) of revenues over (under) expenditures | (742,507) | 1,257,358 | 1,999,865 | (159,733) |
| Other financing sources (uses): | | | | |
| Use of fund balance | 500,000 | - | (500,000) | - |
| Carryforward balances | 290,007 | - | (290,007) | - |
| Appropriations for reserve accounts | (47,500) | (47,500) | - | (35,000) |
| Transfers to reserve accounts | - | (218,605) | (218,605) | (238,172) |
| Transfers from reserve accounts | - | 34,248 | 34,248 | 149,256 |
| Transfers to special revenue funds | - | (184,312) | (184,312) | (239,367) |
| Transfers to capital projects | - | - | - | (1,711) |
| Transfers to enterprise funds | - | (301) | (301) | (6,726) |
| Transfers from special revenue funds | - | 103,224 | 103,224 | 108 |
| Transfers from enterprise funds | - | 155,199 | 155,199 | 160,315 |
| Total other financing sources (uses) | 742,507 | (158,047) | (900,554) | (211,297) |
| Net change in fund balance - budgetary basis | - | 1,099,311 | 1,099,311 | (371,030) |
| Fund balance, beginning of year-budgetary basis | | 6,210,652 | | 6,581,682 |
| Fund balance, end of year-budgetary basis | \$ | 7,309,963 | | 6,210,652 |
| Reconciliation to GAAP: | | | | |
| Insured repairs | | - | | (24,575) |
| Change in prepaid debt service | | 4,500 | | 158,166 |
| Change in reserves | | 107,511 | | 318,247 |
| Net change in fund balance - GAAP basis | | 1,211,322 | | 80,808 |
| Fund balance, beginning of year - GAAP basis | | 6,991,158 | | 6,910,350 |
| Fund balance, end of year - GAAP basis | \$ | 8,202,480 | | 6,991,158 |

OTHER GOVERNMENTAL FUNDS

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

| | Special Revenue Funds | | | | Capital Projects Funds | Clark Emerson Permanent Fund | Total Other Governmental Funds |
|---|-----------------------|------------------|--------------------|-------------------------------|------------------------------|---------------------------------------|--------------------------------------|
| | Town Programs | School Lunch | Adult Education | School Special Revenues | | | |
| ASSETS | | | | | | | |
| Cash and cash equivalents | \$ 1,109,261 | 33,845 | 8,160 | - | 2,759,504 | 23,712 | 3,934,482 |
| Accounts receivable | 1,615 | - | 1,939 | - | 4,705 | - | 8,259 |
| Intergovernmental receivables | - | 10,925 | - | 422,540 | - | - | 433,465 |
| Inventory | - | 25,603 | - | - | - | - | 25,603 |
| Interfund loans receivable | 605,002 | - | - | - | - | - | 605,002 |
| Total assets | \$ 1,715,878 | 70,373 | 10,099 | 422,540 | 2,764,209 | 23,712 | 5,006,811 |
| LIABILITIES AND FUND BALANCES (DEFICITS) | | | | | | | |
| Liabilities: | | | | | | | |
| Accounts payable | 13,062 | - | 1,023 | 14,306 | 293,764 | - | 322,155 |
| Accrued payroll | - | 17,926 | 1,390 | 3,465 | - | - | 22,781 |
| Unearned revenues | - | 14,128 | - | - | - | - | 14,128 |
| Interfund loans payable | - | 370,339 | 82,073 | 291,097 | 615,449 | 3,155 | 1,362,113 |
| Total liabilities | 13,062 | 402,393 | 84,486 | 308,868 | 909,213 | 3,155 | 1,721,177 |
| Fund balances (deficits): | | | | | | | |
| Nonspendable | - | - | - | - | - | 20,529 | 20,529 |
| Restricted | 364,704 | - | 11,492 | 114,448 | - | 28 | 490,672 |
| Committed | 1,338,112 | - | - | - | 4,338,490 | - | 5,676,602 |
| Unassigned | - | (332,020) | (85,879) | (776) | (2,483,494) | - | (2,902,169) |
| Total fund balances (deficits) | 1,702,816 | (332,020) | (74,387) | 113,672 | 1,854,996 | 20,557 | 3,285,634 |
| Total liabilities and fund balances (deficits) | \$ 1,715,878 | 70,373 | 10,099 | 422,540 | 2,764,209 | 23,712 | 5,006,811 |

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

| | Special Revenue Funds | | | | Capital Projects Funds | Clark | Total Other Governmental Funds |
|--|-----------------------|------------------|--------------------|-------------------------------|------------------------------|------------------------------|--------------------------------------|
| | Town Programs | School Lunch | Adult Education | School Special Revenues | | Emerson Permanent Fund | |
| Revenues: | | | | | | | |
| Tax revenues | \$ - | - | 100,690 | - | - | - | 100,690 |
| Intergovernmental | 403,279 | 169,348 | 61,328 | 585,642 | 75,191 | - | 1,294,788 |
| Donations | 4,281 | - | - | 4,350 | - | - | 8,631 |
| Charges for services | 164,884 | 536,925 | 24,902 | 13,822 | - | - | 740,533 |
| Interest income | 97 | - | - | - | 4,845 | 3 | 4,945 |
| Other revenue | 16,935 | - | 3,241 | 98,203 | - | - | 118,379 |
| Total revenues | 589,476 | 706,273 | 190,161 | 702,017 | 80,036 | 3 | 2,267,966 |
| Expenditures: | | | | | | | |
| Current: | | | | | | | |
| Public safety | 53,402 | - | - | - | - | - | 53,402 |
| Public works | 51,703 | - | - | - | - | - | 51,703 |
| Other program expenditures | 9,505 | - | - | - | - | - | 9,505 |
| Education | - | 880,730 | 216,937 | 682,444 | - | - | 1,780,111 |
| Capital expenditures | 29,159 | - | - | - | 5,863,733 | - | 5,892,892 |
| Debt service | - | - | - | - | 222,297 | - | 222,297 |
| Total expenditures | 143,769 | 880,730 | 216,937 | 682,444 | 6,086,030 | - | 8,009,910 |
| Excess (deficiency) of revenues over (under) expenditures | 445,707 | (174,457) | (26,776) | 19,573 | (6,005,994) | 3 | (5,741,944) |
| Other financing sources (uses): | | | | | | | |
| Bond proceeds | - | - | - | - | 1,203,000 | - | 1,203,000 |
| Premium on bond proceeds | - | - | - | - | 67,918 | - | 67,918 |
| Transfers in | 9,855 | 174,457 | - | - | - | - | 184,312 |
| Transfers out | (108,614) | - | - | - | - | - | (108,614) |
| Total other financing sources (uses) | (98,759) | 174,457 | - | - | 1,270,918 | - | 1,346,616 |
| Net change in fund balances | 346,948 | - | (26,776) | 19,573 | (4,735,076) | 3 | (4,395,328) |
| Fund balances (deficits), beginning of year | 1,355,868 | (332,020) | (47,611) | 94,099 | 6,590,072 | 20,554 | 7,680,962 |
| Fund balances (deficits), end of year | \$ 1,702,816 | (332,020) | (74,387) | 113,672 | 1,854,996 | 20,557 | 3,285,634 |

NONMAJOR GOVERNMENTAL FUNDS

SPECIAL REVENUE FUNDS

Special Revenue Funds are established to account for resources obtained and expended for specified purposes that are restricted by law or administrative action.

TOWN OF YORK, MAINE
Nonmajor Special Revenue Funds - Town Programs
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
For year ended June 30, 2017

| | Balance (deficit) beginning of year | Revenues | | | | | Interest Income | Expenditures Program Expenditures | Transfers in (out) | Balance end of year |
|-----------------------------------|--|----------------|--------------|-------------------------|-------------------|-----------|--------------------|---|--------------------------|---------------------------|
| | | Grants | Donations | Charges for Services | Other Revenues | | | | | |
| Public Safety Grants: | | | | | | | | | | |
| 413 ATV grants | \$ - | 4,500 | - | - | - | - | 4,500 | - | - | - |
| 419 STOP - DV Investigation | - | 27,812 | - | - | - | - | 27,812 | - | - | - |
| 423 Seat belt | - | 3,308 | - | - | - | - | 3,308 | - | - | - |
| 425 Speed grant | - | 5,060 | - | - | - | - | 5,060 | - | - | - |
| 441 ATV spring grant | - | 8,375 | - | - | - | - | 8,375 | - | - | - |
| 445 Drive sober Maine | - | 3,995 | - | - | - | - | 3,995 | - | - | - |
| 447 Distracted driving grant | - | 352 | - | - | - | - | 352 | - | - | - |
| 406 Beach reserve | 336,395 | - | - | 46,264 | - | 29 | 29,159 | - | - | 353,529 |
| 435 Choose to be healthy fund | 707 | - | - | - | 350 | - | - | - | - | 1,057 |
| 436 Harbor beach bathhouse | 10,067 | - | - | 28,656 | 10,000 | - | 30,535 | 468 | - | 18,656 |
| 440 Harbor dredge | 437,379 | - | - | 27,223 | - | 41 | - | - | - | 464,643 |
| 442 Harbor/wharf | 307,838 | - | - | 47,245 | 6,585 | 27 | 21,168 | - | - | 340,527 |
| 451 KSB challenge (senior center) | 2,532 | - | - | - | - | - | - | (2,532) | - | - |
| 452 Impact fees | 39,818 | - | - | - | - | - | - | (39,818) | - | - |
| 453 Bronze relief | - | - | 4,281 | - | - | - | 4,281 | - | - | - |
| 456 MMA wellness | 316 | 835 | - | - | - | - | 681 | - | - | 470 |
| 457 Basketball classic | 2,857 | - | - | - | - | - | - | (2,857) | - | - |
| 459 Mt. A education grant | 380 | - | - | - | - | - | - | - | - | 380 |
| 461 FEMA Nemo grant | (9,387) | - | - | - | - | - | - | 9,387 | - | - |
| 471 York Beach TIF | 15,662 | - | - | - | - | - | - | - | - | 15,662 |
| 487 FEMA Juno grant | 63,407 | - | - | - | - | - | - | (63,407) | - | - |
| 488 Long sands MPI grant | - | 349,042 | - | - | - | - | - | - | - | 349,042 |
| 490 Performance accounts | 147,897 | - | - | 15,496 | - | - | 4,543 | - | - | 158,850 |
| Total | \$ 1,355,868 | 403,279 | 4,281 | 164,884 | 16,935 | 97 | 143,769 | (98,759) | 1,702,816 | |

NONMAJOR GOVERNMENTAL FUNDS

CAPITAL PROJECT FUNDS

Capital Project Funds are established to account for resources obtained and expended for the acquisition of major capital facilities.

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

| | Balance (deficits) beginning of year | Revenues | | | | Expenditures | | Balance (deficits) end of year |
|--|---|--------------|------------------|---------------------|-------------------|-------------------|-----------------|---|
| | | Interest | Bond Proceeds | Premium on Bonds | Other Revenues | Capital Outlay | Debt Service | |
| 200 Capital improvements | \$ 63,378 | - | - | 67,918 | - | - | 131,296 | - |
| 201 Mitchell - airport drive | 918,381 | - | - | - | - | - | 91,001 | 827,380 |
| 216 York Street | 334,791 | - | - | - | - | 121,036 | - | 213,755 |
| 221 Route 103 | 143,784 | - | - | - | - | - | - | 143,784 |
| 227 Public safety building | 3,345,168 | - | - | - | - | 2,330,064 | - | 1,015,104 |
| 228 Connector road | 1,408,537 | - | - | - | - | 29,672 | - | 1,378,865 |
| 231 Major drainage/culvert | 107,165 | 1,171 | - | - | - | 98,478 | - | 9,858 |
| 237 York street/long sands | 50,575 | 392 | - | - | - | - | - | 50,967 |
| 240 LS bathhouse | 680,697 | 1,993 | - | - | - | 89,154 | - | 593,536 |
| 241 Birch hill road | 36,054 | - | - | - | - | 36,054 | - | - |
| 243 York beach lighting | 23,170 | 24 | - | - | - | - | - | 23,194 |
| 246 Mt. A universal access trail | 42 | - | - | - | - | - | - | 42 |
| 247 Roadside mower | 4,315 | 14 | - | - | - | - | - | 4,329 |
| 248 Energy efficiency | 13,302 | 56 | - | - | - | 13,766 | - | (408) |
| 249 Channel 3 broadcast system | 5,362 | 18 | - | - | - | - | - | 5,380 |
| 250 Heavy duty plow truck | 2,343 | 3 | - | - | - | 2,343 | - | 3 |
| 251 Cider hill reconstruction | 222,817 | 265 | - | - | - | 177,900 | - | 45,182 |
| 252 Parts truck | (18,000) | - | 18,000 | - | - | - | - | - |
| 253 Heavy duty plow truck 2016 | (201,185) | 5 | 205,000 | - | - | 3,528 | - | 292 |
| 254 Parts pick up | (33,241) | 2 | 34,000 | - | - | - | - | 761 |
| 255 Mt. A phase 2 | (60,000) | - | 60,000 | - | - | - | - | - |
| 256 Mt. A phases 3 and 4 | (138,450) | 130 | 159,000 | - | - | 20,550 | - | 130 |
| 258 Town hall IT upgrades | (150,679) | 39 | 225,000 | - | - | 74,360 | - | - |
| 259 Medical defibrillator | (23,544) | 1 | 24,000 | - | - | - | - | 457 |
| 260 Bucket/sign truck | (57,955) | 69 | 94,000 | - | - | 36,045 | - | 69 |
| 261 Water rescue outboard motors | (14,914) | - | 15,000 | - | - | - | - | 86 |
| 262 PSAP equipment | - | 110 | 42,000 | - | - | 17,385 | - | 24,725 |
| 263 Radio dispatch consoles | - | 288 | 177,000 | - | - | 177,288 | - | - |
| 265 Bog road complex phase 2 | (71,841) | 265 | 150,000 | - | 75,191 | 153,024 | - | 591 |
| 280 Parks and rec pickup | - | - | - | - | - | 55,438 | - | (55,438) |
| 281 DPW plow truck | - | - | - | - | - | 152,995 | - | (152,995) |
| 282 DPW one ton truck | - | - | - | - | - | 85,000 | - | (85,000) |
| 284 Goodrick Park/Grant House rest | - | - | - | - | - | 45,000 | - | (45,000) |
| 285 Bog road maintenance facility | - | - | - | - | - | 114,000 | - | (114,000) |
| 288 Road paving | - | - | - | - | - | 860,000 | - | (860,000) |
| 289 Municipal IT upgrades | - | - | - | - | - | 191,653 | - | (191,653) |
| 290 Parking meter and ticketing system | - | - | - | - | - | 200,000 | - | (200,000) |
| 291 Emergency microwage comm system | - | - | - | - | - | 124,000 | - | (124,000) |
| 292 YVD fire truck | - | - | - | - | - | 655,000 | - | (655,000) |
| Total | \$ 6,590,072 | 4,845 | 1,203,000 | 67,918 | 75,191 | 5,863,733 | 222,297 | 1,854,996 |

NONMAJOR PROPRIETARY FUNDS

Proprietary funds are used to report activities that are generally self-supporting through charging users fees and other related revenues.

TOWN OF YORK, MAINE
Nonmajor Proprietary Funds
Combining Statement of Net Position
June 30, 2017

| | Recreation | Mt. Agamenticus | Sohier Park | Outside Duty | Goodrich Park | Senior Center | Totals |
|-------------------------------------|------------|--------------------|----------------|-----------------|------------------|------------------|---------|
| ASSETS | | | | | | | |
| Current assets: | | | | | | | |
| Cash and cash equivalents | \$ 400 | - | 600 | - | - | 550 | 1,550 |
| Accounts receivable | - | - | - | 5,656 | - | - | 5,656 |
| Inventory | - | - | 99,046 | - | - | - | 99,046 |
| Prepaid expenses | 334 | - | - | - | - | - | 334 |
| Interfund loan receivable | 224,260 | 56,934 | 35,469 | 49,597 | 7,833 | 94,184 | 468,277 |
| Total current assets | 224,994 | 56,934 | 135,115 | 55,253 | 7,833 | 94,734 | 574,863 |
| Noncurrent assets: | | | | | | | |
| Capital assets, net of depreciation | - | - | 185,040 | - | - | 41,238 | 226,278 |
| Total noncurrent assets | - | - | 185,040 | - | - | 41,238 | 226,278 |
| Total assets | 224,994 | 56,934 | 320,155 | 55,253 | 7,833 | 135,972 | 801,141 |
| LIABILITIES | | | | | | | |
| Accounts payable | 28,876 | 2,619 | 17,022 | - | 990 | 6,476 | 55,983 |
| Accrued payroll | 13,225 | 1,766 | 1,072 | 1,073 | - | - | 17,136 |
| Total liabilities | 42,101 | 4,385 | 18,094 | 1,073 | 990 | 6,476 | 73,119 |
| NET POSITION | | | | | | | |
| Net investment in capital assets | - | - | 185,040 | - | - | 41,238 | 226,278 |
| Unrestricted | 182,893 | 52,549 | 117,021 | 54,180 | 6,843 | 88,258 | 501,744 |
| Total net position | \$ 182,893 | 52,549 | 302,061 | 54,180 | 6,843 | 129,496 | 728,022 |

TOWN OF YORK, MAINE
Nonmajor Proprietary Funds
Combining Statement of Revenues, Expenses and Changes in Net Position
For the year ended June 30, 2017

| | Recreation | Mt. Agamenticus | Sohier Park | Outside Duty | Goodrich Park | Senior Center | Totals |
|--|-------------------|--------------------|----------------|-----------------|------------------|------------------|------------------|
| Operating revenues: | | | | | | | |
| User fees | \$ 493,528 | 11,051 | - | 74,050 | - | 164,757 | 743,386 |
| Sponsorships/memberships | 69,400 | - | - | - | - | 10,190 | 79,590 |
| Gift shop sales | - | - | 512,553 | - | - | - | 512,553 |
| Rental income | - | 40,603 | - | - | 7,800 | - | 48,403 |
| Donations | - | 52,485 | 791 | - | - | 4,894 | 58,170 |
| Total operating revenues | 562,928 | 104,139 | 513,344 | 74,050 | 7,800 | 179,841 | 1,442,102 |
| Operating expenses: | | | | | | | |
| Cost of goods | 17,194 | - | 237,028 | - | - | 34,217 | 288,439 |
| Salaries and benefits | 274,390 | 53,151 | 94,135 | 65,738 | - | 8,965 | 496,379 |
| Training, meetings, and travel | 4,025 | 492 | 1,835 | - | - | 324 | 6,676 |
| Maintenance | - | 12,787 | 1,135 | - | 800 | 1,846 | 16,568 |
| Office expenses | 26,233 | 7,064 | 3,765 | - | 265 | 1,124 | 38,451 |
| Supplies | 66,533 | 16,146 | 6,026 | - | 5,992 | 7,436 | 102,133 |
| Contracts | 177,481 | 8,964 | 9,652 | - | 15,096 | 165,797 | 376,990 |
| Utilities | - | 2,338 | 183 | - | - | 972 | 3,493 |
| Fuel | 167 | - | 292 | - | - | 1,561 | 2,020 |
| Depreciation expense | - | - | 5,070 | - | - | 16,495 | 21,565 |
| Total operating expenses | 566,023 | 100,942 | 359,121 | 65,738 | 22,153 | 238,737 | 1,352,714 |
| Operating income (loss) | (3,095) | 3,197 | 154,223 | 8,312 | (14,353) | (58,896) | 89,388 |
| Transfers in | 2,857 | - | - | 390 | - | 2,532 | 5,779 |
| Transfers out | (88) | - | (155,199) | - | - | - | (155,287) |
| Change in net position | (326) | 3,197 | (976) | 8,702 | (14,353) | (56,364) | (60,120) |
| Total net position, beginning of year | 183,219 | 49,352 | 303,037 | 45,478 | 21,196 | 185,860 | 788,142 |
| Total net position, end of year | \$ 182,893 | 52,549 | 302,061 | 54,180 | 6,843 | 129,496 | 728,022 |

SCHEDULE

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

| | Balance beginning of year | Interest | Donations | Charges for Services | Other revenues | Appropriations | Expenditures | Transfers in | Transfers out | Balance end of year |
|------------------------------|---------------------------------|-----------|---------------|----------------------------|-------------------|----------------|----------------|-----------------|------------------|---------------------------|
| 131 Lawns to lobsters | \$ 5 | - | - | - | - | - | - | - | - | 5 |
| 133/483 Iron/Metal Recycling | 56,790 | - | - | 7,112 | - | - | 28,224 | - | - | 35,678 |
| 134 Fire Equipment | 268 | - | - | - | - | - | - | - | - | 268 |
| 401 350th | 5,382 | 1 | - | - | - | - | - | - | - | 5,383 |
| 403 Academic reimbursement | 8,019 | 1 | - | - | - | - | - | - | - | 8,020 |
| 404 Animal welfare | 22,916 | - | - | - | - | - | - | - | - | 22,916 |
| 408 Building | 49,273 | 4 | - | - | 79,458 | - | - | - | - | 128,735 |
| 410 Bog Road | 2 | - | - | - | - | - | - | - | - | 2 |
| 411 Emergency planning | 113,378 | - | - | - | 8,368 | - | 121,746 | - | - | - |
| 412 Capital equipment | 216,715 | 24 | - | - | - | - | 46,365 | 63,406 | (9,387) | 224,393 |
| 414 CEO | 632,461 | - | - | - | - | - | - | - | (24,393) | 608,068 |
| 418 Conservation | 2,260 | - | - | - | - | - | - | - | - | 2,260 |
| 422 Earned time | 120,931 | 9 | - | - | - | 40,000 | 6,246 | - | - | 154,694 |
| 426 York Beach fire truck | 2,026 | - | - | - | - | - | - | - | - | 2,026 |
| 428 Fishermen's Fund | 1,034 | - | - | - | - | - | - | - | - | 1,034 |
| 430 Fishermen's Memorial | 999 | - | - | - | - | - | - | - | - | 999 |
| 434 Goodrich Park | 356 | - | - | - | - | - | - | - | - | 356 |
| 450 Hoist repair | 8,218 | - | - | 1,390 | - | - | - | - | - | 9,608 |
| 454 Long Sands BH | 468 | - | - | - | - | - | - | - | (468) | - |
| 460 Sohier Park Building | 3,274 | 15 | 15,295 | - | - | - | - | 75,000 | - | 93,584 |
| 464 Open space | 81,981 | 8 | - | - | - | - | - | - | - | 81,989 |
| 465 Wheeler Marsh | 12,976 | - | - | - | - | - | - | - | - | 12,976 |
| 470 Sohier Park maintenance | - | - | - | - | 6,685 | - | 80,199 | 80,199 | - | 6,685 |
| 478 Unemployment | 5,707 | - | - | - | - | 7,500 | 1,566 | - | - | 11,641 |
| 479 Village lights | 1,712 | - | 1,775 | - | - | - | 1,416 | - | - | 2,071 |
| 480 Wheeler trust | 1,874 | - | - | - | - | - | - | - | - | 1,874 |
| 486 Construction settlement | - | - | - | - | 50,000 | - | 11,640 | - | - | 38,360 |
| 467/489 Street openings | 740 | - | - | 2,911 | - | - | - | - | - | 3,651 |
| Total | \$ 1,349,765 | 62 | 17,070 | 11,413 | 144,511 | 47,500 | 297,402 | 218,605 | (34,248) | 1,457,276 |

**TOWN OF YORK
BUDGET REFERENDUM WARRANT
ARTICLES TO BE ACTED UPON AT THE BUDGET REFERENDUM
YORK, MAINE MAY 20, 2017**

TO: Douglas P. Bracy, Constable of the Town of York, Maine

Greetings:

In the name of the State of Maine, you are hereby required to notify and warn the voters of the Town of York, in said County, qualified by law to vote in Town affairs, to meet at the **Robert E. Butler Gymnasium at York High School on Saturday, May 20, 2017** between the hours of 8:00 o'clock in the forenoon and 8:00 o'clock in the evening, then and there to act on Articles One through Sixty-Four, said Articles being set out below to wit:

ONE: To elect the following:

Two (2) Selectmen and Overseers of the Poor – Three-Year Term

Two (2) Members Budget Committee – Three-Year Term

One (1) Member Superintending School Committee – Three-Year Term

One (1) Trustee for York Water District – Five-Year Term

One (1) Trustee for York Sewer District – Five-Year Term

One (1) Trustee for York Sewer District – Three-Year Term

One (1) Moderator – Three-Year Term

TWO: Shall the Town require the first half of taxes to be paid not later than forty-five days from date of mailing, second payment to be paid by February 2, 2018? Taxes not paid by these dates shall be charged interest at the rate of 7% per annum.

Board of Selectmen recommends approval (5-0).

YES ____ NO ____

THREE: Shall the Town set an interest rate of 3% per annum to reimburse taxpayers for taxes determined in FY2018 to have been overpaid or abated?

Board of Selectmen recommends approval (5-0).

YES ____ NO ____

IF THE MAJORITY OF VOTERS VOTE IN THE NEGATIVE ON AN ARTICLE, THE BUDGET AMOUNT WILL REVERT EITHER TO THE FY2017 APPROPRIATION OR TO \$0.

**- MUNICIPAL AND SCHOOL -
- OPERATING BUDGETS -**

Preface: The Municipal and School Operating Budgets presented here have been approved by the Budget Committee and reviewed by the Board of Selectmen and School Committee. Their recommendations are shown separately under each article. The Municipal Operating Budget is comprised of Articles Four through Twenty-Nine. The School Operating Budget is comprised of Articles Thirty through Forty-Eight.

- MUNICIPAL OPERATING BUDGET -

FOUR: Shall the Town raise and appropriate a sum not to exceed **\$2,923,580** for the **Board of Selectmen, Town Manager's Department, Finance Department, Information Technology, Assessor's Department, Code Enforcement, Town Clerk/Tax Collector's Department, Elections, Town Hall Operations and Maintenance, Earned Account and Unemployment Costs, Selectmen's Contingency, Cable TV Operations, Insurances and Boards & Committees**, and furthermore, shall the Board of Selectmen adopt this line item of the Town Budget, as proposed by the Budget Committee?

| <u>Department</u> | <u>FY2017</u> | <u>FY2018</u> |
|----------------------------------|--------------------|--------------------|
| Board of Selectmen | \$ 29,434 | \$ 29,755 |
| Town Manager's Department | \$ 565,913 | \$ 596,175 |
| Finance Department | \$ 285,207 | \$ 347,024 |
| Information Technology | \$ 186,385 | \$ 187,929 |
| Assessor's Department | \$ 329,537 | \$ 301,636 |
| Code Enforcement | \$ 178,496 | \$ 153,404 |
| Town Clerk/Tax Collector | \$ 409,404 | \$ 460,024 |
| Elections | \$ 47,111 | \$ 30,945 |
| Town Hall Operations/Maintenance | \$ 216,900 | \$ 217,200 |
| Earned Account/Unemployment | \$ 47,500 | \$ 45,000 |
| Selectmen's Contingency | \$ 50,000 | \$ 50,000 |
| Cable TV Operations | \$ 19,220 | \$ 22,920 |
| Insurances | \$ 406,542 | \$ 455,528 |
| Boards & Committees | <u>\$ 24,853</u> | <u>\$ 26,040</u> |
| Total | \$2,796,501 | \$2,923,580 |

Statement of Fact: This Article provides funding for the administrative departments of the Town, including all those located at Town Hall.

Budget Committee recommends approval (7-0).
Board of Selectmen recommends approval (5-0).

A **YES** vote authorizes an appropriation of **\$2,923,580**.

A **NO** vote authorizes the previous year's appropriation of **\$2,796,501**.

YES ____ NO ____

FIVE: Shall the Town raise and appropriate a sum not to exceed **\$4,526,676** for the **Police Department, Communications, Animal Control and Harbor Management** and authorize the **Selectmen to expend any revenues received for dispatching and other Public Safety Services**, and furthermore, shall the Board of Selectmen adopt this line item of the Town Budget, as proposed by the Budget Committee?

| <u>Department</u> | <u>FY2017</u> | <u>FY2018</u> |
|-------------------|--------------------|--------------------|
| Police Department | \$3,579,755 | \$3,688,629 |
| Communications | \$ 684,375 | \$ 722,340 |
| Animal Control | \$ 51,954 | \$ 52,458 |
| Harbor Management | \$ 64,829 | \$ 63,249 |
| Total | \$4,380,913 | \$4,526,676 |

Statement of Fact: This Article provides funding for the Police Department and related emergency services of dispatch, animal control and the Harbor Master. The Town of York provides E911 service for several surrounding towns, for which the Town will receive \$116,427. These revenues are reflected in the budget request shown in this article.

Budget Committee recommends approval (7-0).
Board of Selectmen recommends approval (5-0).

A **YES** vote authorizes an appropriation of **\$4,526,676**.

A **NO** vote authorizes the previous year's appropriation of **\$4,380,913**.

YES ____ NO ____

SIX: Shall the Town raise and appropriate a sum not to exceed **\$1,041,989** for the **York Village and York Beach Fire Departments**, and furthermore, shall the Board of Selectmen adopt this line item of the Town Budget, as proposed by the Budget Committee?

| <u>Department</u> | <u>FY2017</u> | <u>FY2018</u> |
|------------------------------|--------------------|--------------------|
| York Village Fire Department | \$ 505,598 | \$ 520,858 |
| York Beach Fire Department | \$ 513,330 | \$ 521,131 |
| Total | \$1,018,928 | \$1,041,989 |

Statement of Fact: This Article provides funding for the Town's two Fire Departments.

Budget Committee recommends approval (7-0).
Board of Selectmen recommends approval (5-0).

A **YES** vote authorizes an appropriation of **\$1,041,989**.

A **NO** vote authorizes the previous year's appropriation of **\$1,018,928**.

YES ____ NO ____

SEVEN: Shall the Town raise and appropriate a sum not to exceed **\$60,000** for a **one year of service by the York Ambulance Association**, and furthermore, shall the Board of Selectmen adopt this line item of the Town Budget, as proposed by the Budget Committee?

Statement of Fact: The York Ambulance Association provides emergency medical response and ambulance services to the Town on a contract basis.

Budget Committee recommends approval (7-0).
Board of Selectmen recommends approval (5-0).

A **YES** vote authorizes an appropriation of **\$60,000**.

A **NO** vote authorizes the previous year's appropriation of **\$60,000**.

YES ____ NO ____

EIGHT: Shall the Town raise and appropriate a sum not to exceed **\$1,041,600** for **Hydrants for Fire Protection**, and furthermore, shall the Board of Selectmen adopt this line item of the Town Budget, as proposed by the Budget Committee?

Statement of Fact: This Article provides funding for the fire hydrants and related costs, which are provided by the York Water District, the Kittery Water District, and the Kennebunk, Kennebunkport and Wells Water District.

Budget Committee recommends approval (7-0).
Board of Selectmen recommends approval (5-0).

A **YES** vote authorizes an appropriation of **\$1,041,600**.

A **NO** vote authorizes the previous year's appropriation of **\$992,944**.

YES ____ NO ____

NINE: Shall the Town raise and appropriate a sum not to exceed **\$5,036,799** for **Highway Maintenance, Transfer Station Operations, Solid Waste Recycling & Disposal, and Storm Water Management**, and expend any revenues received, and furthermore, shall the Board of Selectmen adopt this line item of the Town Budget, as proposed by the Budget Committee?

| <u>Function</u> | <u>FY2017</u> | <u>FY2018</u> |
|----------------------------------|--------------------|--------------------|
| Highway Maintenance | \$3,120,417 | \$3,244,235 |
| Transfer Station Operations | \$ 117,871 | \$ 120,104 |
| Solid Waste Recycling & Disposal | \$1,525,000 | \$1,575,000 |
| Storm Water Management (MS4) | \$ 96,100 | \$ 97,460 |
| Total | \$4,859,388 | \$5,036,799 |

Statement of Fact: This Article provides funding for all Public Works Department operations. This includes summer and winter road maintenance, storm water management, streetlights, traffic signals, engineering and technical services, transfer station operations, trash & recycling collection, and the household hazardous waste collection. Relating to this Article, State law (Maine Revised Statutes, Title 23, Section 2705) authorizes the highway maintenance budget to be overspent by not more than 15% with consent of the Board of Selectmen for matters such as over-spending relating to winter weather impacts.

Budget Committee recommends approval (7-0).
Board of Selectmen recommends approval (5-0).

A **YES** vote authorizes an appropriation of **\$5,036,799**.

A **NO** vote authorizes the previous year's appropriation of **\$4,859,388**.

YES ___ NO ___

TEN: Shall the Town raise and appropriate a sum not to exceed **\$19,500** for **Department of Public Works Transitional Expenses, relating to the possible acquisition of property at 810 US Route One**, and furthermore, shall the Board of Selectmen adopt this line item of the Town Budget, as proposed by the Budget Committee?

Statement of Fact: In the event the voters chose to purchase the property at 810 US Route One, there will be additional utility costs to run this facility. In the event the Town does not buy the property, this item will remain unspent.

Budget Committee recommends approval (7-0).
Board of Selectmen recommends approval (5-0).

A **YES** vote authorizes an appropriation of **\$19,500**.

A **NO** vote authorizes the previous year's appropriation of **\$0**.

YES ___ NO ___

ELEVEN: Shall the Town raise and appropriate a sum not to exceed **\$954,622** for the **Maintenance and Operation of Beaches, Parks, Town Buildings, Town and School Grounds, Town and School Athletic Fields, Veterans' Graves and Ancient Burial Grounds, and authorize the Board of Selectmen to expend all revenues generated by related enterprise funds**, and furthermore, shall the Board of Selectmen adopt this line item of the Town Budget, as proposed by the Budget Committee?

Statement of Fact: This Article provides funding for all parks and grounds operations of the Parks & Recreation Department. This Article also includes revenue from the enterprise accounts for Sohier Park Gift Shop, Sohier Park Maintenance, Goodrich Park, Mount Agamenticus, and the Hartley Mason Reservation/Harbor Beach Bathhouse.

Budget Committee recommends approval (7-0).
Board of Selectmen recommends approval (5-0).

A **YES** vote: 1) authorizes an appropriation of **\$954,622**; and 2) authorizes the expenditure of all revenues generated by the Sohier Park Gift Shop, Sohier Park Maintenance, Goodrich Park, Mount Agamenticus, and Hartley Mason Park/Harbor Beach Bathhouse enterprise accounts for FY2018, which are estimated to be \$627,861.

A **NO** vote: 1) authorizes the previous year's appropriation of **\$929,037**; and 2) authorizes the expenditure of all revenues generated by the Sohier Park Gift Shop, Sohier Park Maintenance, Goodrich Park, Mount Agamenticus, and Hartley Mason Park/Harbor Beach Bathhouse enterprise accounts for FY2018, which are estimated to be \$627,861.

YES ___ NO ___

TWELVE: Shall the Town raise and appropriate a sum not to exceed **\$42,000** for the **Operation of the Ellis Short Sands Park**

Bathhouse, and furthermore, shall the Board of Selectmen adopt this line item of the Town Budget, as proposed by the Budget Committee?

Statement of Fact: The Town of York owns Ellis Short Sands Park, which is managed by an independent Board of Trustees that was established by a court order in 1956. As required by the agreement between the Board of Selectmen and the Park Board of Trustees, the Town operates the bathhouse during the summer season, among other responsibilities. This article provides funding to operate the bathhouse at Short Sands. Revenues from the Park help offset this and other Town expenses, and those revenues are shown in the revenues portion of the proposed Town budget.

Budget Committee recommends approval (7-0).
Board of Selectmen recommends approval (5-0).

A **YES** vote authorizes an appropriation of **\$42,000**.

A **NO** vote authorizes the previous year's appropriation of **\$39,276**.

YES ___ NO ___

THIRTEEN: Shall the Town raise and appropriate a sum not to exceed **\$0** for **Mosquito Control**, and furthermore, shall the Board of Selectmen adopt this line item of the Town Budget, as proposed by the Budget Committee?

Statement of Fact: This Article eliminates the Mosquito Control Program. A YES vote is in favor of eliminating the program, a NO vote is in favor of keeping it.

Budget Committee recommends approval (6-1).
Board of Selectmen recommends approval (5-0).

A **YES** vote authorizes an appropriation of **\$0**.

A **NO** vote authorizes the previous year's appropriation of **\$40,000**.

YES ___ NO ___

FOURTEEN: Shall the Town raise and appropriate a sum not to exceed **\$41,700** for **Social Services** and authorize the Board of Selectmen to reduce this amount if recommended by the Municipal Social Service Review Board, and furthermore, shall the Board of Selectmen adopt this line item of the Town Budget, as proposed by the Budget Committee?

| <u>Organization</u> | <u>Amount Recommended</u> |
|--|---------------------------|
| AIDS Response Seacoast | \$ 1,500 |
| American Red Cross of Southern Maine | \$ 1,000 |
| Caring Unlimited/A Safe Place | \$ 3,800 |
| Cross Roads House | \$ 1,200 |
| Habitat for Humanity York County | \$ 2,000 |
| Home Health/Visiting Nurses of So. Maine | \$ 2,800 |
| Kids Free to Grow | \$ 1,200 |
| LifeFlight of Maine | \$ 1,000 |
| Maine Behavioral Health Care | \$ 1,200 |
| Sexual Assault Response Services | \$ 1,000 |
| Southern Maine Agency on Aging | \$ 9,000 |
| Table of Plenty | \$ 2,000 |
| York County Community Action | \$ 6,000 |

| | |
|------------------------------------|------------------|
| York County Shelters, Inc. | \$ 3,000 |
| York Community Service Association | \$ 5,000 |
| Total | \$ 41,700 |

Statement of Fact: The Board of Selectmen appointed a Municipal Social Service Review Board to review all of the Social Service requests from agencies serving York residents. This list is a compilation of the committee's recommendations.

Budget Committee recommends approval (7-0).
Board of Selectmen recommends approval (5-0).

A **YES** vote authorizes an appropriation of **\$41,700**.

A **NO** vote authorizes an appropriation of **\$0**.

YES ____ NO ____

FIFTEEN: Shall the Town raise and appropriate a sum not to exceed **\$544,144** for the **Operation of the York Public Library**, and furthermore, shall the Board of Selectmen adopt this line item of the Town Budget, as proposed by the Budget Committee?

Statement of Fact: This Article provides funds to support the operation of the York Public Library. The York Public Library is an independent, non-profit corporation that provides access to the Library and to all their services for the residents of the Town of York.

Budget Committee recommends approval (7-0).
Board of Selectmen recommends approval (5-0).

A **YES** vote authorizes an appropriation of **\$544,144**.

A **NO** vote authorizes the previous year's appropriation of **\$519,584**.

YES ____ NO ____

SIXTEEN: Shall the Town raise and appropriate a sum not to exceed **\$129,105** for **General Assistance**, and **Property Tax Relief**, and furthermore, shall the Board of Selectmen adopt this line item of the Town Budget, as proposed by the Budget Committee?

| Function | FY2017 | FY2018 |
|---------------------|-------------------|-------------------|
| General Assistance | \$ 70,050 | \$ 74,105 |
| Property Tax Relief | \$ 55,000 | \$ 55,000 |
| Total | \$ 125,050 | \$ 129,105 |

Statement of Fact: If approved, this article would provide funds for General Assistance and for tax relief pursuant to the Town's Property Tax Relief Ordinance. The State reimburses a portion of the cost of General Assistance and those revenues are indicated in the Revenues portion of the Town budget.

Budget Committee recommends approval (7-0).
Board of Selectmen recommends approval (5-0).

A **YES** vote authorizes an appropriation of **\$129,105**.

A **NO** vote authorizes the previous year's appropriation of **\$125,050**.

YES ____ NO ____

SEVENTEEN: Shall the Town raise and appropriate a sum not to exceed **\$10,000** for the **First Parish Church Cemetery Maintenance**, and furthermore, shall the Board of Selectmen adopt this line item of the Town Budget, as proposed by the Budget Committee?

Statement of Fact: This Article provides funds to the First Parish Church Cemetery, which is located behind the Town Hall. Though not owned by the Town, this serves as the Town's cemetery and is available to all residents.

Budget Committee recommends approval (7-0).
Board of Selectmen recommends approval (5-0).

A **YES** vote authorizes an appropriation of **\$10,000**.

A **NO** vote authorizes the previous year's appropriation of **\$7,000**.

YES ____ NO ____

EIGHTEEN: Shall the Town raise and appropriate a sum not to exceed **\$159,557** for the **Recreation Department and authorize the Board of Selectmen to expend all revenues generated by the Recreation Enterprise Fund**, and furthermore, shall the Board of Selectmen adopt this line item of the Town Budget, as proposed by the Budget Committee?

Statement of Fact: This Article represents that portion of the Recreation Department budget supported by tax appropriations, which fund the one full-time and one part-time position necessary for administration of the program. This Article also authorizes the Department to utilize the revenues it receives through the Recreation Enterprise Fund to offset the cost of providing recreation programs.

Budget Committee recommends approval (7-0).
Board of Selectmen recommends approval (5-0).

A **YES** vote: 1) authorizes an appropriation of **\$159,557**; and 2) authorizes the expenditure of all revenues generated by the Recreation Enterprise Fund in FY2018, which are estimated to be \$570,000.

A **NO** vote: 1) authorizes the previous year's appropriation of **\$150,682**; and 2) authorizes the expenditure of all revenues generated by the Recreation Enterprise Fund in FY2018, which are estimated to be \$570,000.

YES ____ NO ____

NINETEEN: Shall the Town raise and appropriate a sum not to exceed **\$313,555** for the **Senior Citizens' Center and authorize the Board of Selectmen to expend all revenues generated by the Senior Center's enterprise funds**, and furthermore, shall the Board of Selectmen adopt this line item of the Town Budget, as proposed by the Budget Committee?

Statement of Fact: This Article represents that portion of the Senior Center Budget supported by tax appropriations, which fund the three full-time and two part-time positions. This Article also authorizes the Department to utilize the revenues it receives through its

transportation, trips, meals and activities enterprise funds, and to utilize the revenues received from membership dues and donations.

Budget Committee recommends approval (7-0).
Board of Selectmen recommends approval (5-0).

A **YES** vote: 1) authorizes an appropriation of **\$313,555**; and 2) authorizes the expenditure of all revenues generated by the Transportation, Trips, Meals and Activities Enterprise Funds in FY2018, which are estimated to be \$211,500.

A **NO** vote: 1) authorizes the previous year's appropriation of **\$290,076**; and 2) authorizes the expenditure of all revenues generated by the Transportation, Trips, Meals and Activities Enterprise Funds in FY2018, which are estimated to be \$211,500.

YES ____ NO ____

TWENTY: Shall the Town raise and appropriate a sum not to exceed **\$8,000** for a **Wage Study for the Public Works Department**, and furthermore, shall the Board of Selectmen adopt this line item of the Town Budget, as proposed by the Budget Committee?

Statement of Fact: This Article provides funding for a wage study for union positions in the Public Works Department. This undertaking is required by contract and will be used in future negotiations as a possible basis for evaluating job duties and pay scales.

Budget Committee recommends approval (7-0).
Board of Selectmen recommends approval (5-0).

A **YES** vote authorizes the appropriation of **\$8,000**.

A **NO** vote authorizes an appropriation of **\$0**.

YES ____ NO ____

TWENTY-ONE: Shall the Town raise and appropriate a sum not to exceed **\$2,019,709** for **Municipal Debt Service**, and furthermore, shall the Board of Selectmen adopt this line item of the Town Budget, as proposed by the Budget Committee?

Statement of Fact: This Article provides for payment on outstanding bonds that paid for capital purchases approved by the voters in prior years.

Budget Committee recommends approval (7-0).
Board of Selectmen recommends approval (5-0).

A **YES** vote authorizes an appropriation of **\$2,019,709**.

A **NO** vote authorizes the previous year's appropriation of **\$1,792,876**.

YES ____ NO ____

TWENTY-TWO: Shall the Town raise and appropriate a sum estimated to be **\$5,055,500** consisting of the estimated revenues listed below for **FY2018**, and apply such funds to the **FY2018 Tax Commitment**?

| | |
|--------------------------------------|---------------------|
| Auto Excise | \$ 3,250,000 |
| Boat Excise | \$ 29,000 |
| Cable TV Franchise Fees | \$ 200,000 |
| Ellis Short Sands Park Reimbursement | \$ 56,500 |
| General Assistance Reimbursement | \$ 35,000 |
| Investment Interest | \$ 23,000 |
| Local Roads Subsidy | \$ 225,000 |
| Communication Tower Lease Revenues | \$ 12,000 |
| Parking Meter Collections | \$ 315,000 |
| Miscellaneous Income | \$ 75,000 |
| Parking Stickers | \$ 110,000 |
| Plumbing Permits | \$ 45,000 |
| R/E Interest | \$ 125,000 |
| State Revenue Sharing | \$ 290,000 |
| Parking Tickets/Meter Fines | \$ 130,000 |
| Town Clerk Fees | \$ 100,000 |
| Transfer Station Permits | \$ 35,000 |
| Total | \$ 5,055,500 |

Budget Committee recommends approval (7-0).
Board of Selectmen recommends approval (5-0).

A **YES** vote authorizes the use of the listed revenues, estimated to be **\$5,055,500**, to reduce the tax commitment.

A **NO** vote authorizes the use of the listed revenues to reduce the tax commitment.

YES ____ NO ____

TWENTY-THREE: Shall the Town authorize the expenditure of **\$200,000** from the **Beach Reserve Account**, and apply such funds to the **FY2018 Tax Commitment**?

Statement of Fact: This Article allows for the expenditure of funds previously appropriated and placed in a reserve fund to be spent to supplement the revenues in FY2018. As of February 23, 2017 the balance of this reserve fund is \$336,395. The funds in this reserve account were generated by parking meters, beach parking stickers, and parking tickets. The use of parking meter funds is limited to provision of parking, policing of parking, and maintenance of roads. These funds will offset a portion of the Police Department and Public Works Department expenditures for such purposes.

Budget Committee recommends approval (7-0).
Board of Selectmen recommends approval (5-0).

A **YES** vote authorizes the use of **\$200,000**, from the **Beach Reserve Account** to reduce the tax commitment.

A **NO** vote authorizes no use of the **Beach Reserve Account** to reduce the tax commitment.

YES ____ NO ____

TWENTY-FOUR: Shall the Town authorize the expenditure of **\$50,727** from the **Capital Special Revenue Account**, and apply such funds to the **FY2018 Tax Commitment**?

Statement of Fact: This Article allows for the expenditure of funds in a reserve fund to be spent to supplement the revenues in FY2018.

As of February 23, 2017 the balance of this reserve fund is approximately \$208,957. These funds will offset a portion of the equipment maintenance costs in the Public Works Department.

Budget Committee recommends approval (7-0).
Board of Selectmen recommends approval (5-0).

A **YES** vote authorizes the use of **\$50,727**, from the **FEMA Special Revenue Account** to reduce the tax commitment.

A **NO** vote authorizes no use of the **FEMA Fund Account** to reduce the tax commitment.

YES ____ NO ____

TWENTY-FIVE: Shall the Town authorize the expenditure of **\$49,273** from the **Special Revenue Fund Account created by the Sale of Land to Stonewall Kitchen**, and apply such funds to the FY2018 Tax Commitment?

Statement of Fact: These funds were received by the Town from the sale of land to Stonewall Kitchen in 2003. A portion of the fund has been spent already. This allocation would spend all remaining money in this account.

Budget Committee recommends approval (7-0).
Board of Selectmen recommends approval (5-0).

A **YES** vote authorizes the use of **\$49,273**, from the **Special Revenue Fund Account** to reduce the tax commitment.

A **NO** vote authorizes no use of the **Reserve Fund Account** to reduce the tax commitment.

YES ____ NO ____

TWENTY-SIX: Shall the Town authorize the use of up to **\$100,000** from the **Town's fund balance for the Supplementary Contingency Account if deemed necessary by the Board of Selectmen**, and furthermore, shall the Board of Selectmen adopt this line item of the Town Budget, as proposed by the Budget Committee?

Statement of Fact: If approved by voters, up to \$100,000 from the Town's fund balance will be available by majority vote of the Board of Selectmen to be used only for emergencies and opportunities which are unknown to the Board at the time of budget preparation and which are recognized as Town responsibilities or are deemed by the Board to be in conformity with the Comprehensive Plan or latest Capital Program.

Examples include (but are not limited to):

- A down payment or earnest money for securing unusual buying opportunities for parcels of land, buildings, or significant capital assets; to hold such potential purchase under contract until the next viable opportunity to offer the choice to the voters in a referendum;
- Unforeseen and therefore unbudgeted environmental or weather related repairs or precautions;

- Unusual or unpredicted spikes in the costs of materials or goods regularly purchased by the Town and declared essential by the Board.

In an uneventful year, it would be expected that none of the available money would be expended.

Budget Committee recommends approval (7-0).
Board of Selectmen recommends approval (5-0).

A **YES** vote authorizes the expenditure from the fund balance of up to **\$100,000**, if necessary, to cover supplementary contingencies.

A **NO** vote authorizes the previous year's authorization to use up to **\$100,000** from the fund balance, if necessary, to cover supplementary contingencies.

YES ____ NO ____

TWENTY-SEVEN: Shall the Town authorize the Board of Selectmen to **accept grants, donations and aid from State and Federal Agencies, as well as private sources, such as Foundations, Trusts and Individuals**, and furthermore, shall the Board of Selectmen adopt this line item of the Town Budget?

Board of Selectmen recommends approval (5-0).

YES ____ NO ____

TWENTY-EIGHT: Shall the Town authorize the Board of Selectmen to **make one of the following decisions for each Tax Lien Acquired Property?**

1. To dispose of the property by allowing the immediate former owner, or the immediate former owner's estate, to buy back title to the property from the Town. Buy-back of the property shall require: payment of all taxes due plus interest and lien costs; payment of all other costs; and satisfaction of all other conditions established by the Board of Selectmen.
2. To dispose of the property by public sealed bid, auction or other public process.
3. To dispose of the property by conducting a limited public sale among the parties who own property that directly abuts this property.
4. To donate or sell at a discounted price to another government entity or a non-profit organization when such action is consistent with the Comprehensive Plan or is otherwise found to be in the Town's best interests.
5. To hold Town title to the property.

The decision of the Board of Selectmen to use any of the above options shall adhere to the Board of Selectmen's Property Acquisition and Disposition Policy.

Board of Selectmen recommends approval (5-0).

YES ____ NO ____

TWENTY-NINE: Shall the Town authorize the Town Treasurer to **waive foreclosure of any tax lien during the 2017 and 2018 calendar years**, said waiver requiring approval of the Board of

Selectmen? The Board of Selectmen shall grant said approval only in circumstances where foreclosures would prove injurious to the Town of York, such as, but not limited to, the presence of hazardous waste upon the property, or the presence on the property of one or more substandard structure(s) for which the cost of removal or repair would exceed the value of the property.

Board of Selectmen recommends approval (5-0).

YES ___ NO ___

- SCHOOL OPERATING BUDGET -

Article Thirty through Forty authorize the School Committee to expend money in the following eleven state-mandated cost categories. Article Forty-One is an all-encompassing summary of the prior eleven articles. Articles Forty-Two through Forty-Four raise and appropriate funds for the prior Articles. Articles Forty-Five through Forty-Eight are additional school articles.

THIRTY: Shall the Town be authorized to expend **\$13,846,027** for **Regular Instruction**?

Statement of Fact: This Article is the core of the instructional program for all schools. It includes teacher and educational technician salaries and benefits, instructional textbooks, supplies, equipment, and field trips.

School Committee recommends approval (5-0).
Budget Committee recommends approval (7-0).

A **YES** vote authorizes the expenditure of **\$13,846,027**.

A **NO** vote authorizes the previous year's appropriation of **\$13,252,735**.

YES ___ NO ___

THIRTY-ONE: Shall the Town be authorized to expend **\$4,635,373** for **Special Education**?

Statement of Fact: This Article funds special education services for grades Kindergarten through grade 12. These services, governed by State and Federal law, are required to provide an appropriate education to students with identified disabilities.

School Committee recommends approval (5-0).
Budget Committee recommends approval (7-0).

A **YES** vote authorizes the expenditure of **\$4,635,373**.

A **NO** vote authorizes the previous year's appropriation of **\$4,367,613**.

YES ___ NO ___

THIRTY-TWO: Shall the Town be authorized to expend **\$36,599** for **Career and Technical Education**?

Statement of Fact: This Article funds vocational education for York students attending Sanford and Dover regional technical centers.

School Committee recommends approval (5-0).
Budget Committee recommends approval (7-0).

A **YES** vote authorizes the expenditure of **\$36,599**.

A **NO** vote authorizes the previous year's appropriation of **\$37,731**.

YES ___ NO ___

THIRTY-THREE: Shall the Town be authorized to expend **\$1,286,524** for **Other Instruction**?

Statement of Fact: This Article funds gifted and talented programs, extra-curricular (performing arts, robotics, etc.), and athletic activities, English as a Second Language (ESL) instruction, and these programs' transportation needs for York's students in grades kindergarten to grade 12.

School Committee recommends approval (5-0).
Budget Committee recommends approval (7-0).

A **YES** vote authorizes the expenditure of **\$1,286,524**.

A **NO** vote authorizes the previous year's appropriation of **\$1,276,816**.

YES ___ NO ___

THIRTY-FOUR: Shall the Town be authorized to expend **\$2,895,100** for **Student and Staff Support**?

Statement of Fact: This Article funds library services for all schools, instruction-related technology, student assessment, student guidance and health services, and professional and curriculum development for staff.

School Committee recommends approval (5-0).
Budget Committee recommends approval (7-0).

A **YES** vote authorizes the expenditure of **\$2,895,100**.

A **NO** vote authorizes the previous year's appropriation of **\$2,742,634**.

YES ___ NO ___

THIRTY-FIVE: Shall the Town be authorized to expend **\$982,816** for **System Administration**?

Statement of Fact: This Article funds expenses of the Superintendent's Office, including fiscal operations, central office salaries and benefits, liability insurance, audit and legal services.

School Committee recommends approval (5-0).
Budget Committee recommends approval (7-0).

A **YES** vote authorizes the expenditure of **\$982,816**.

A **NO** vote authorizes the previous year's appropriation of **\$926,331**.

YES ___ NO ___

THIRTY-SIX: Shall the Town be authorized to expend **\$1,594,151** for **School Administration**?

Statement of Fact: This Article funds salaries and benefits for administrative and clerical staff and office expenses in York's four schools.

School Committee recommends approval (5-0).
Budget Committee recommends approval (5-2).

A **YES** vote authorizes the expenditure of **\$1,594,151**.

A **NO** vote authorizes the previous year's appropriation of **\$1,438,710**.

YES ___ NO ___

THIRTY-SEVEN: Shall the Town be authorized to expend **\$968,482** for **Transportation and Buses**?

Statement of Fact: This Article funds student transportation to and from school, as defined by state and federal law. Special Education and Vocational Education Transportation are included in this article.

School Committee recommends approval (5-0).
Budget Committee recommends approval (7-0).

A **YES** vote authorizes the expenditure of **\$968,482**.

A **NO** vote authorizes the previous year's appropriation of **\$1,029,204**.

YES ___ NO ___

THIRTY-EIGHT: Shall the Town be authorized to expend **\$3,446,968** for **Facilities Maintenance**?

Statement of Fact: This Article funds the maintenance and operation of all the School Department's buildings and facilities. This Article includes maintenance and custodial expenses, property insurance, energy costs, renovations, repairs and maintenance costs, trash removal and contract services.

School Committee recommends approval (5-0).
Budget Committee recommends approval (7-0).

A **YES** vote authorizes the expenditure of **\$3,446,968**.

A **NO** vote authorizes the previous year's appropriation of **\$3,317,680**.

YES ___ NO ___

THIRTY-NINE: Shall the Town be authorized to expend **\$2,084,040** for **School Debt Service and Other Commitments**?

Statement of Fact: This Article provides for payment of outstanding debt for school capital purchases approved by the voters in prior years, utilizing funds raised in Article Forty-Three.

School Committee recommends approval (5-0).
Budget Committee recommends approval (7-0).

A **YES** vote authorizes the expenditure of **\$2,084,040**.

A **NO** vote authorizes the previous year's appropriation of **\$2,117,976**.

YES ___ NO ___

FORTY: Shall the Town be authorized to expend **\$303,863** for **All Other Expenditures**?

Statement of Fact: This Article funds non-instructional services, including the schools' contribution to Food Service Operations including employee benefits, and managing York's Volunteer Services Program that oversees community involvement in the York Schools.

School Committee recommends approval (5-0).
Budget Committee recommends approval (7-0).

A **YES** vote authorizes the expenditure of **\$303,863**.

A **NO** vote authorizes the previous year's appropriation of **\$252,869**.

YES ___ NO ___

FORTY-ONE: Shall the Town authorize the School Committee to expend **\$32,079,943** for the fiscal year beginning July 1, 2017 and ending June 30, 2018 from the Town's contribution to the total cost of funding public education from kindergarten to grade 12 as described in the Essential Programs and Services Funding Act, non-state-funded school construction projects, additional local funds for school purposes under the Maine Revised Statutes, Title 20-A, Section 15690, unexpended balances, tuition receipts, state subsidy and other receipts for the support of schools?

Statement of Fact: If the Voters of York defeat any specific School Warrant Articles Thirty through Forty, then this amount would be altered by the amount of the defeated article. This Article does not add additional funds. Consistent with State law, it summarizes the expenditures authorized in the prior eleven articles.

School Committee recommends approval (5-0).
Budget Committee recommends approval (7-0).

A **YES** vote authorizes the expenditure of **\$32,079,943**.

A **NO** vote authorizes the previous year's appropriation of **\$30,760,300**.

YES ___ NO ___

FORTY-TWO: Shall the Town appropriate **\$19,039,333** for the total cost of funding public education from kindergarten to grade 12 as described in the **Essential Programs and Services Funding Act** and

shall the Town raise **\$17,623,969** as the Town's contribution to the total cost of funding public education from kindergarten to grade 12 as described in the Essential Programs and Services Funding Act in accordance with the Maine Revised Statutes, Title 20-A, Section 15688?

Statement of Fact: This is the Essential Programs and Services Article. Approval of this Article will allow York to receive the State of Maine's subsidy for education, which this year is estimated at \$1,415,364.

School Committee recommends approval (5-0).
Budget Committee recommends approval (7-0).

A **YES** vote authorizes the expenditure of **\$17,623,969**.

A **NO** vote authorizes the previous year's appropriation of **\$18,332,315**.

YES ___ NO ___

FORTY-THREE: Shall the Town raise and appropriate **\$2,084,040** for the annual payments on **School Debt Service** previously approved by the Town voters for non-state-funded school construction projects, non-state-funded portions of school construction projects and minor capital projects in addition to the funds appropriated as the local share of the Town's contribution to the total cost of funding public education from kindergarten to grade 12?

Statement of Fact: This Article raises funds to pay outstanding debt for school capital purchases approved by the voters in prior years, and the authorization to spend is in Article Thirty-Nine.

School Committee recommends approval (5-0).
Budget Committee recommends approval (7-0).

A **YES** vote authorizes the expenditure of **\$2,084,040**.

A **NO** vote authorizes the previous year's appropriation of **\$2,117,976**.

YES ___ NO ___

FORTY-FOUR: Shall the Town raise and appropriate **\$10,306,779** in additional local funds, as required to fund the budget recommended by the School Committee?

Statement of Fact: In addition to Articles Forty-Two and Forty-Three, this Article raises the local share of the entire school budget. **Should the Voters of York defeat any specific School Warrant Articles Twenty-Nine through Thirty-Nine**, then this amount would be altered by the amount of the defeated article.

School Committee recommends approval (5-0).
Budget Committee recommends approval (7-0).

A **YES** vote authorizes the expenditure of **\$10,306,779**.

A **NO** vote authorizes the previous year's appropriation of **\$8,529,037**.

YES ___ NO ___

FORTY-FIVE: Shall the Town vote to accept and expend the categories of funds and the estimated amounts listed below in FY2018, as provided by the Maine State Legislature and other governmental bodies?

| | |
|---|--------------|
| State Education Subsidy | \$ 1,415,364 |
| No Child Left Behind Federal Funds (Title IA and IIA) | 121,796 |
| Local Entitlement – Special Education | 423,909 |
| Adult Education Subsidy | 54,000 |
| Other State & Federal Subsidies and/or Grants | As Received |

Statement of Fact: This Article raises no additional tax monies. Approval of this Article authorizes the School Department to accept State and Federal funds. The State Education Subsidy in the amount of **\$1,415,364** is being used to reduce the amount to be raised from taxes to fund the school operating budget, and the other funds are grants for specific purposes.

School Committee recommends approval (5-0).
Budget Committee recommends approval (7-0).

YES ___ NO ___

FORTY-SIX: Shall the Town vote to authorize the School Committee to expend in FY2018, for the support of the School Department, an amount not to exceed the sum total of the amounts approved in Articles **Forty-Two, Forty-Three, Forty-Four and Forty-Five**, plus any other unfunded debt service obligations? Additional authority to spend over this sum total is provided for any private, federal, or state grant received in this category.

Statement of Fact: This Article raises no additional tax monies. The article asks the Voters to accept non-property tax revenues in the amount of \$649,791 to offset expenses of the FY2018 school budget.

| | |
|---------------------------------|-----------|
| High School/ Middle School Fees | \$ 60,000 |
| Fund Balance | 250,000 |
| QSCB 1: Debt Service Rebate | 48,405 |
| QSCB 2: Debt Service Rebate | 67,786 |
| Impact Fees | 175,000 |
| Tuition Revenue | 0 |
| Miscellaneous Income | 5,000 |
| Rental Income | 18,600 |
| State Agency Funds | 25,000 |
| Clark Emerson Trust | 0 |
| Total Non-Tax Revenues: | \$649,791 |

School Committee recommends approval (5-0).
Budget Committee recommends approval (7-0).

YES ___ NO ___

FORTY-SEVEN: Shall the Town vote to raise an amount not to exceed **\$125,690** and expend a sum not to exceed **\$228,227** for the entire Adult Education Program?

Statement of Fact: The Article funds the Adult Education Program for the Town, which is supplemented by State funds and user fees.

School Committee recommends approval (5-0).

Budget Committee recommends approval (7-0).

A **YES** vote authorizes the expenditure of **\$228,227**.

A **NO** vote authorizes the previous year's appropriation of **\$198,190**.

YES ___ NO ___

FORTY-EIGHT: Shall the School Committee be authorized to transfer not more than **\$30,000** from available fund balances to the food service account; and shall that sum be appropriated to reduce the deficit in the food service account?

Statement of Fact: The Article reduces the food services deficit.

School Committee recommends approval (5-0).

Budget Committee recommends approval (7-0).

A **YES** vote authorizes the expenditure of **\$30,000**.

A **NO** vote authorizes the previous year's appropriation of **\$0**.

YES ___ NO ___

**- MUNICIPAL AND SCHOOL -
- CAPITAL BUDGET -**

FORTY-NINE: Shall the Town (1) approve the funding for **Town-Wide Road Overlay Paving**; (2) appropriate a sum not to exceed **\$870,000** for the cost of this project; and (3) hereby ordain to fund this appropriation; authorize the Treasurer and the Chairman of the Board of Selectmen to issue, at one time or from time to time, general obligation securities of the Town of York, Maine, including temporary notes in anticipation of the sale thereof, in an aggregate principal amount not to exceed \$870,000 with the discretion to fix the date(s), maturity(ies), denomination(s), interest rate(s), places(s) of payment, call(s) for redemption, form(s), and other details of said securities, including execution and delivery of said securities against payment therefore, and to provide for the sale thereof, to be delegated to the Treasurer and the Chairman of the Board of Selectmen? **The first year payment of principal and interest, estimated to be \$123,356, will occur in 2019.**

Statement of Fact: This is an ongoing program to enhance the Town's paved roads and includes ancillary costs.

FINANCIAL STATEMENT

Total Town Indebtedness:

| | |
|--|----------------|
| A. Bonds outstanding and unpaid | \$34,505,521 |
| B. Bonds authorized and un-issued | 0 |
| C. Bonds to be issued if the Article is approved | <u>870,000</u> |
| Total | \$35,375,521 |

Costs:

At an estimated interest rate of 2.25% for a ten (10) year maturity, the estimated cost of the bond issue will be:

| | |
|--------------------|----------------|
| Principal | \$870,000 |
| Interest | <u>141,250</u> |
| Total Debt Service | \$1,011,250 |

Total estimated project costs including debt service: \$1,011,250

Validity: The validity of the bonds and the voters' ratification of the bonds may not be affected by any errors in the above estimates. If the actual amount of the total debt service for the bond issue varies from the estimate, the ratification by the electors is nevertheless conclusive and the validity of the bond issue is not affected by reason of the variance.

S/ Margaret M. McIntosh, Town Treasurer

Budget Committee recommends approval (7-0).

Board of Selectmen recommends approval (5-0).

A **YES** vote authorizes an appropriation of **\$870,000**.

A **NO** vote authorizes an appropriation of **\$0**.

YES ___ NO ___

FIFTY: Shall the Town raise and appropriate a sum not to exceed **\$78,000** for the **Vehicle Replacement Account for Police Vehicles**, and furthermore, shall the Board of Selectmen adopt this line item of the Town Budget, as proposed by the Budget Committee?

| Budget Item | FY2017 | FY2018 |
|-----------------|------------------|------------------|
| Police Vehicles | \$ <u>78,000</u> | \$ <u>78,000</u> |
| Total | \$ 78,000 | \$ 78,000 |

Statement of Fact: Police vehicles are replaced by utilizing guidelines that provide the flexibility to allow purchases to be made at the most opportune times and to get the best prices.

Budget Committee recommends approval (7-0).

Board of Selectmen recommends approval (5-0).

A **YES** vote authorizes an appropriation of **\$78,000**.

A **NO** vote authorizes an appropriation of **\$0**.

YES ___ NO ___

FIFTY-ONE: Shall the Town (1) approve the purchase and installation of an **Emergency Services Microwave Communications System Installation and Land Mobile Radio Network Update and Upgrade**; (2) appropriate a sum not to exceed **\$526,000** for the cost of this project; and (3) hereby ordain to fund this appropriation; authorize the Treasurer and the Chairman of the Board of Selectmen to issue, at one time or from time to time, general obligation securities of the Town of York, Maine, including temporary notes in anticipation of the sale thereof, in an aggregate principal amount not to exceed \$526,000 with the discretion to fix the date(s), maturity(ies), denomination(s), interest rate(s), places(s) of payment, call(s) for redemption, form(s), and other details of said securities, including execution and delivery of said securities against payment therefore, and to provide for the sale thereof, to be delegated to the Treasurer and the Chairman of the Board of Selectmen? **The first year payment of principal and interest, estimated to be \$60,034, will occur in 2019.**

Statement of Fact: The purchase and installation of necessary equipment for a new communications system, which provides for all emergency services, other Town users, and school bus

communications. It expands and substantially improves the coverage in Town.

FINANCIAL STATEMENT

Total Town Indebtedness:

| | |
|--|----------------|
| A. Bonds outstanding and unpaid | \$34,505,521 |
| B. Bonds authorized and un-issued | 0 |
| C. Bonds to be issued if the Article is approved | <u>526,000</u> |
| Total | \$35,031,521 |

Costs:

At an estimated interest rate of 2.25% for a fifteen (15) year maturity, the estimated cost of the bond issue will be:

| | |
|--------------------|----------------|
| Principal | \$526,000 |
| Interest | <u>149,115</u> |
| Total Debt Service | \$675,115 |

Total estimated project costs including debt service: \$675,115

Validity: The validity of the bonds and the voters' ratification of the bonds may not be affected by any errors in the above estimates. If the actual amount of the total debt service for the bond issue varies from the estimate, the ratification by the electors is nevertheless conclusive and the validity of the bond issue is not affected by reason of the variance.

S/ Margaret M. McIntosh, Town Treasurer

Budget Committee recommends approval (7-0).
Board of Selectmen recommends approval (5-0).

A **YES** vote authorizes an appropriation of **\$526,000**.

A **NO** vote authorizes an appropriation of **\$0**.

YES ___ NO ___

FIFTY-TWO: Shall the Town vote to appropriate a sum not to exceed **\$625,000 for the purchase of the State Highway Maintenance Facility and approximately 40 acres of land located at 810 U.S. Route One** from the Maine Department of Transportation for the purpose of utilizing the highway maintenance facilities for Town purposes, and furthermore shall the Board of Selectmen adopt this line of the Town Budget as proposed by the Budget Committee? The purchase price would be taken from the Town's Fund Balance; there would be no additional tax appropriation requested for this purchase.

Statement of Fact: The Maine Department of Transportation has determined its maintenance facility on Route One in York is surplus property. Accordingly, it is offering this property to the Town to purchase at 50% of its appraised value of \$1.25 million. The facility has: three buildings with heated garage bays; a bulk diesel facility; and a salt storage shed. The State will retain its radio tower and an easement for access to it. To obtain the reduced price from the State, the property will be burdened by a deed restriction which limits its use to non-commercial, governmental purposes.

Budget Committee recommends approval (5-0).
Board of Selectmen recommends approval (4-1).

A **YES** vote authorizes the expenditure of **\$625,000**.

A **NO** vote authorizes an appropriation of **\$0**.

YES ___ NO ___

FIFTY-THREE: Shall the Town (1) approve the purchase and installation of improvements to the **Municipal Information Technology Infrastructure Development and Maintenance**; (2) appropriate a sum not to exceed **\$70,000** for the cost of this project; and (3) hereby ordain to fund this appropriation; authorize the Treasurer and the Chairman of the Board of Selectmen to issue, at one time or from time to time, general obligation securities of the Town of York, Maine, including temporary notes in anticipation of the sale thereof, in an aggregate principal amount not to exceed \$70,000 with the discretion to fix the date(s), maturity(ies), denomination(s), interest rate(s), places(s) of payment, call(s) for redemption, form(s), and other details of said securities, including execution and delivery of said securities against payment therefore, and to provide for the sale thereof, to be delegated to the Treasurer and the Chairman of the Board of Selectmen? **The first year payment of principal and interest, estimated to be \$15,995, will occur in 2019.**

Statement of Fact: This article would purchase improvements to the Town's information technology infrastructure. Improvements include computer hardware, infrastructure, software licensing, and system programming.

FINANCIAL STATEMENT

Total Town Indebtedness:

| | |
|--|---------------|
| A. Bonds outstanding and unpaid | \$34,505,521 |
| B. Bonds authorized and un-issued | 0 |
| C. Bonds to be issued if the Article is approved | <u>70,000</u> |
| Total | \$34,575,521 |

Costs:

At an estimated interest rate of 2.25% for a five (5) year maturity, the estimated cost of the bond issue will be:

| | |
|--------------------|--------------|
| Principal | \$70,000 |
| Interest | <u>4,550</u> |
| Total Debt Service | \$74,550 |

Total estimated project costs including debt service: \$74,550

Validity: The validity of the bonds and the voters' ratification of the bonds may not be affected by any errors in the above estimates. If the actual amount of the total debt service for the bond issue varies from the estimate, the ratification by the electors is nevertheless conclusive and the validity of the bond issue is not affected by reason of the variance.

S/ Margaret M. McIntosh, Town Treasurer

Budget Committee recommends approval (7-0).
Board of Selectmen recommends approval (5-0).

A **YES** vote authorizes an appropriation of **\$70,000**.

A **NO** vote authorizes an appropriation of **\$0**.

YES ___ NO ___

FIFTY-FOUR: Shall the Town (1) approve the purchase of a **Heavy Duty Dump and Plow Truck for the Department of Public Works**; (2) appropriate a sum not to exceed **\$165,000** for the cost of this vehicle; and (3) hereby ordain to fund this appropriation; authorize the Treasurer and the Chairman of the Board of Selectmen to issue, at one time or from time to time, general obligation securities of the Town of York, Maine, including temporary notes in anticipation of the sale thereof, in an aggregate principal amount not to exceed \$165,000 with the discretion to fix the date(s), maturity(ies), denomination(s), interest rate(s), places(s) of payment, call(s) for redemption, form(s), and other details of said securities, including execution and delivery of said securities against payment therefore, and to provide for the sale thereof, to be delegated to the Treasurer and the Chairman of the Board of Selectmen? **The first year payment of principal and interest, estimated to be \$26,150, will occur in 2019.**

Statement of Fact: Purchase of a Heavy Duty 6 Wheel Dump and Plow Truck for the Department of Public Works. This is a scheduled replacement of a 2007 International 7400 used for both summer and winter road maintenance activities. The truck being replaced will be traded/sold and proceeds added to this purchase.

FINANCIAL STATEMENT

Total Town Indebtedness:

| | |
|--|----------------|
| A. Bonds outstanding and unpaid | \$34,505,521 |
| B. Bonds authorized and un-issued | 0 |
| C. Bonds to be issued if the Article is approved | <u>165,000</u> |
| Total | \$34,670,521 |

Costs:

At an estimated interest rate of 2.25% for a ten (10) year maturity, the estimated cost of the bond issue will be:

| | |
|--------------------|---------------|
| Principal | \$165,000 |
| Interest | <u>25,300</u> |
| Total Debt Service | \$190,300 |

Total estimated project costs including debt service: \$190,300

Validity: The validity of the bonds and the voters' ratification of the bonds may not be affected by any errors in the above estimates. If the actual amount of the total debt service for the bond issue varies from the estimate, the ratification by the electors is nevertheless conclusive and the validity of the bond issue is not affected by reason of the variance.

S/ Margaret M. McIntosh, Town Treasurer

Budget Committee recommends approval (7-0).
Board of Selectmen recommends approval (5-0).

A **YES** vote authorizes an appropriation of **\$165,000**.

A **NO** vote authorizes an appropriation of **\$0**.

YES ___ NO ___

FIFTY-FIVE: Shall the Town (1) approve the funding for **Office Renovation and Clinic Relocation Project at York High School**; (2) appropriate a sum not to exceed **\$108,000** for the cost of this project; and (3) hereby ordain to fund this appropriation; authorize

the Treasurer and the Chairman of the Board of Selectmen to issue, at one time or from time to time, general obligation securities of the Town of York, Maine, including temporary notes in anticipation of the sale thereof, in an aggregate principal amount not to exceed \$108,000 with the discretion to fix the date(s), maturity(ies), denomination(s), interest rate(s), places(s) of payment, call(s) for redemption, form(s), and other details of said securities, including execution and delivery of said securities against payment therefore, and to provide for the sale thereof, to be delegated to the Treasurer and the Chairman of the Board of Selectmen? **The first year payment of principal and interest, estimated to be \$15,140, will occur in 2019.**

Statement of Fact: This project funds the renovations of the York High School office. The office area will be renovated to improve security and confidentiality. Confidentiality of student data and information is a requirement under federal FERPA Family Educational Rights and Privacy Act) and the HIPPA (Health Insurance Portability and Accountability Act) "Standards for Privacy of Individually Identifiable Health Information" acts.

FINANCIAL STATEMENT

Total Town Indebtedness:

| | |
|--|----------------|
| A. Bonds outstanding and unpaid | \$34,505,521 |
| B. Bonds authorized and un-issued | 0 |
| C. Bonds to be issued if the Article is approved | <u>108,000</u> |
| Total | \$34,613,521 |

Costs:

At an estimated interest rate of 2.25% for a ten (10) year maturity, the estimated cost of the bond issue will be:

| | |
|--------------------|---------------|
| Principal | \$108,000 |
| Interest | <u>17,460</u> |
| Total Debt Service | \$125,460 |

Total estimated project costs including debt service: \$125,460

Validity: The validity of the bonds and the voters' ratification of the bonds may not be affected by any errors in the above estimates. If the actual amount of the total debt service for the bond issue varies from the estimate, the ratification by the electors is nevertheless conclusive and the validity of the bond issue is not affected by reason of the variance.

S/ Margaret M. McIntosh, Town Treasurer

School Committee recommends approval (5-0).
Budget Committee recommends approval (7-0).
Board of Selectmen recommends approval (5-0).

A **YES** vote authorizes an appropriation of **\$108,000**.

A **NO** vote authorizes an appropriation of **\$0**.

YES ___ NO ___

FIFTY-SIX: Shall the Town (1) approve the funding for **Insulation, Repairs and Upgrades to the Attic of Coastal Ridge Elementary School**; (2) appropriate a sum not to exceed **\$400,000** for the cost of this project; and (3) hereby ordain to fund this appropriation; authorize the Treasurer and the Chairman of the Board of Selectmen to issue, at one time or from time to time, general obligation

securities of the Town of York, Maine, including temporary notes in anticipation of the sale thereof, in an aggregate principal amount not to exceed \$400,000 with the discretion to fix the date(s), maturity(ies), denomination(s), interest rate(s), places(s) of payment, call(s) for redemption, form(s), and other details of said securities, including execution and delivery of said securities against payment therefore, and to provide for the sale thereof, to be delegated to the Treasurer and the Chairman of the Board of Selectmen? **The first year payment of principal and interest, estimated to be \$55,510, will occur in 2019.**

Statement of Fact: This project funds adding insulation to the attic spaces of Coastal Ridge Elementary School. The project will protect sprinkler pipes, prevent air infiltration, improve the insulation system, and improve energy efficiency.

FINANCIAL STATEMENT

Total Town Indebtedness:

| | |
|--|----------------|
| A. Bonds outstanding and unpaid | \$34,505,521 |
| B. Bonds authorized and un-issued | 0 |
| C. Bonds to be issued if the Article is approved | <u>400,000</u> |
| Total | \$34,905,521 |

Costs:

At an estimated interest rate of 2.25% for a ten (10) year maturity, the estimated cost of the bond issue will be:

| | |
|--------------------|---------------|
| Principal | \$400,000 |
| Interest | <u>66,360</u> |
| Total Debt Service | \$466,360 |

Total estimated project costs including debt service: \$466,360

Validity: The validity of the bonds and the voters' ratification of the bonds may not be affected by any errors in the above estimates. If the actual amount of the total debt service for the bond issue varies from the estimate, the ratification by the electors is nevertheless conclusive and the validity of the bond issue is not affected by reason of the variance.

S/ Margaret M. McIntosh, Town Treasurer

School Committee recommends approval (5-0).
 Budget Committee recommends approval (7-0).
 Board of Selectmen recommends approval (5-0).

A **YES** vote authorizes an appropriation of **\$400,000**.

A **NO** vote authorizes an appropriation of **\$0**.

YES ____ NO ____

FIFTY-SEVEN: Shall the Town (1) approve funding for **Repaving and Reclaiming the West Parking Lot at York Middle School;** (2) appropriate a sum not to exceed **\$130,000** for the cost of this project; and (3) hereby ordain to fund this appropriation; authorize the Treasurer and the Chairman of the Board of Selectmen to issue, at one time or from time to time, general obligation securities of the Town of York, Maine, including temporary notes in anticipation of the sale thereof, in an aggregate principal amount not to exceed \$130,000 with the discretion to fix the date(s), maturity(ies), denomination(s), interest rate(s), places(s) of payment, call(s) for redemption, form(s), and other details of said securities, including

execution and delivery of said securities against payment therefore, and to provide for the sale thereof, to be delegated to the Treasurer and the Chairman of the Board of Selectmen? **The first year payment of principal and interest, estimated to be \$18,021, will occur in 2019.**

Statement of Fact: This project funds paving at the York Middle School. The West parking lot, approximately 5,500 square yards will be reclaimed and paved. Lot curbing and striping will be included.

FINANCIAL STATEMENT

Total Town Indebtedness:

| | |
|--|----------------|
| A. Bonds outstanding and unpaid | \$34,505,521 |
| B. Bonds authorized and un-issued | 0 |
| C. Bonds to be issued if the Article is approved | <u>130,000</u> |
| Total | \$34,635,521 |

Costs:

At an estimated interest rate of 2.25% for a ten (10) year maturity, the estimated cost of the bond issue will be:

| | |
|--------------------|---------------|
| Principal | \$130,000 |
| Interest | <u>21,450</u> |
| Total Debt Service | \$151,450 |

Total estimated project costs including debt service: \$151,450

Validity: The validity of the bonds and the voters' ratification of the bonds may not be affected by any errors in the above estimates. If the actual amount of the total debt service for the bond issue varies from the estimate, the ratification by the electors is nevertheless conclusive and the validity of the bond issue is not affected by reason of the variance.

S/ Margaret M. McIntosh, Town Treasurer

School Committee recommends approval (5-0).
 Budget Committee recommends approval (7-0).
 Board of Selectmen recommends approval (5-0).

A **YES** vote authorizes an appropriation of **\$130,000**.

A **NO** vote authorizes an appropriation of **\$0**.

YES ____ NO ____

FIFTY-EIGHT: Shall the Town (1) approve the purchase of a **4WD F-350 Pick-up Truck for the Parks and Recreation Department;** (2) appropriate a sum not to exceed **\$38,000** for the cost of this vehicle; and (3) hereby ordain to fund this appropriation; authorize the Treasurer and the Chairman of the Board of Selectmen to issue, at one time or from time to time, general obligation securities of the Town of York, Maine, including temporary notes in anticipation of the sale thereof, in an aggregate principal amount not to exceed \$38,000 with the discretion to fix the date(s), maturity(ies), denomination(s), interest rate(s), places(s) of payment, call(s) for redemption, form(s), and other details of said securities, including execution and delivery of said securities against payment therefore, and to provide for the sale thereof, to be delegated to the Treasurer and the Chairman of the Board of Selectmen? **The first year payment of principal and interest, estimated to be \$9,069, will occur in 2019.**

Statement of Fact: This funds the purchase of a one-ton dump and plow truck for the Parks and Recreation Department. This is a scheduled replacement for a 2008 Ford F-350 that is at the end of its useful life. This vehicle is a front line plow truck in the winter season.

FINANCIAL STATEMENT

Total Town Indebtedness:

| | |
|--|---------------|
| A. Bonds outstanding and unpaid | \$34,505,521 |
| B. Bonds authorized and un-issued | 0 |
| C. Bonds to be issued if the Article is approved | <u>38,000</u> |
| Total | \$34,543,521 |

Costs:

At an estimated interest rate of 2.25% for a five (5) year maturity, the estimated cost of the bond issue will be:

| | |
|--------------------|--------------|
| Principal | \$38,000 |
| Interest | <u>2,385</u> |
| Total Debt Service | \$40,385 |

Total estimated project costs including debt service: \$40,385

Validity: The validity of the bonds and the voters' ratification of the bonds may not be affected by any errors in the above estimates. If the actual amount of the total debt service for the bond issue varies from the estimate, the ratification by the electors is nevertheless conclusive and the validity of the bond issue is not affected by reason of the variance.

S/ Margaret M. McIntosh, Town Treasurer

Budget Committee recommends approval (7-0).
Board of Selectmen recommends approval (5-0).

A **YES** vote authorizes an appropriation of **\$38,000**.

A **NO** vote authorizes an appropriation of **\$0**.

YES ____ NO ____

FIFTY-NINE: Shall the Town (1) approve the purchase of a **F-550 Dump Truck with Plow and Wing for the Department of Public Works**; (2) appropriate a sum not to exceed **\$98,000** for the cost of this vehicle; and (3) hereby ordain to fund this appropriation; authorize the Treasurer and the Chairman of the Board of Selectmen to issue, at one time or from time to time, general obligation securities of the Town of York, Maine, including temporary notes in anticipation of the sale thereof, in an aggregate principal amount not to exceed \$98,000 with the discretion to fix the date(s), maturity(ies), denomination(s), interest rate(s), places(s) of payment, call(s) for redemption, form(s), and other details of said securities, including execution and delivery of said securities against payment therefore, and to provide for the sale thereof, to be delegated to the Treasurer and the Chairman of the Board of Selectmen? **The first year payment of principal and interest, estimated to be \$13,750, will occur in 2019.**

Statement of Fact: This funds the purchase of a medium duty two-ton dump and plow truck for the Department of Public Works. This is a scheduled replacement of a 2005 Ford F-550 that is at the end of its useful service life. This vehicle is a front line plow truck in the winter season.

FINANCIAL STATEMENT

Total Town Indebtedness:

| | |
|--|---------------|
| A. Bonds outstanding and unpaid | \$34,505,521 |
| B. Bonds authorized and un-issued | 0 |
| C. Bonds to be issued if the Article is approved | <u>98,000</u> |
| Total | \$34,603,521 |

Costs:

At an estimated interest rate of 2.25% for a ten (10) year maturity, the estimated cost of the bond issue will be:

| | |
|--------------------|---------------|
| Principal | \$98,000 |
| Interest | <u>15,750</u> |
| Total Debt Service | \$113,750 |

Total estimated project costs including debt service: \$113,750

Validity: The validity of the bonds and the voters' ratification of the bonds may not be affected by any errors in the above estimates. If the actual amount of the total debt service for the bond issue varies from the estimate, the ratification by the electors is nevertheless conclusive and the validity of the bond issue is not affected by reason of the variance.

S/ Margaret M. McIntosh, Town Treasurer

Budget Committee recommends approval (7-0).
Board of Selectmen recommends approval (5-0).

A **YES** vote authorizes an appropriation of **\$98,000**.

A **NO** vote authorizes an appropriation of **\$0**.

YES ____ NO ____

SIXTY: Shall the Town (1) approve funding for **Replacing Sliding Doors in the Kindergarten Area of Village Elementary School**; (2) appropriate a sum not to exceed **\$39,000** for the cost of this project; and (3) hereby ordain to fund this appropriation; authorize the Treasurer and the Chairman of the Board of Selectmen to issue, at one time or from time to time, general obligation securities of the Town of York, Maine, including temporary notes in anticipation of the sale thereof, in an aggregate principal amount not to exceed \$39,000 with the discretion to fix the date(s), maturity(ies), denomination(s), interest rate(s), places(s) of payment, call(s) for redemption, form(s), and other details of said securities, including execution and delivery of said securities against payment therefore, and to provide for the sale thereof, to be delegated to the Treasurer and the Chairman of the Board of Selectmen? **The first year payment of principal and interest, estimated to be \$9,103, will occur in 2019.**

Statement of Fact: This project will fund replacing three sliding doors that lead out to the kindergarten playground. The doors will be removed and the openings are to be in-filled with walls and windows. The doors are from the 1970's and past their useful life. In-filling the spaces will improve security and energy efficiency. Brick will be used to match the existing exterior.

FINANCIAL STATEMENT

Total Town Indebtedness:

| | |
|---------------------------------|--------------|
| A. Bonds outstanding and unpaid | \$34,505,521 |
|---------------------------------|--------------|

| | |
|--|---------------|
| B. Bonds authorized and un-issued | 0 |
| C. Bonds to be issued if the Article is approved | <u>39,000</u> |
| Total | \$34,544,521 |

Costs:

At an estimated interest rate of 2.25% for a five (5) year maturity, the estimated cost of the bond issue will be:

| | |
|--------------------|--------------|
| Principal | \$39,000 |
| Interest | <u>2,475</u> |
| Total Debt Service | \$41,475 |

Total estimated project costs including debt service: \$41,475

Validity: The validity of the bonds and the voters' ratification of the bonds may not be affected by any errors in the above estimates. If the actual amount of the total debt service for the bond issue varies from the estimate, the ratification by the electors is nevertheless conclusive and the validity of the bond issue is not affected by reason of the variance.

S/ Margaret M. McIntosh, Town Treasurer

School Committee recommends approval (5-0).
 Budget Committee recommends approval (7-0).
 Board of Selectmen recommends approval (5-0).

A **YES** vote authorizes an appropriation of **\$39,000**.

A **NO** vote authorizes an appropriation of **\$0**.

YES ____ NO ____

SIXTY-ONE: Shall the Town (1) approve the purchase of a **Passenger Vehicle for use by the School Department for Vocational Education** (2) appropriate a sum not to exceed **\$39,000** for the cost of this project; and (3) hereby ordain to fund this appropriation; authorize the Treasurer and the Chairman of the Board of Selectmen to issue, at one time or from time to time, general obligation securities of the Town of York, Maine, including temporary notes in anticipation of the sale thereof, in an aggregate principal amount not to exceed \$39,000 with the discretion to fix the date(s), maturity(ies), denomination(s), interest rate(s), places(s) of payment, call(s) for redemption, form(s), and other details of said securities, including execution and delivery of said securities against payment therefore, and to provide for the sale thereof, to be delegated to the Treasurer and the Chairman of the Board of Selectmen? **The first year payment of principal and interest, estimated to be \$13,926, will occur in 2019.**

Statement of Fact: The vehicle will be used to transport students to vocational technical training locations. The vehicle will replace the current 2008 vehicle.

FINANCIAL STATEMENT

Total Town Indebtedness:

| | |
|--|---------------|
| A. Bonds outstanding and unpaid | \$34,505,521 |
| B. Bonds authorized and un-issued | 0 |
| C. Bonds to be issued if the Article is approved | <u>39,000</u> |
| Total | \$34,544,521 |

Costs:

At an estimated interest rate of 2.25% for a three (3) year maturity, the estimated cost of the bond issue will be:

| | |
|--------------------|--------------|
| Principal | \$39,000 |
| Interest | <u>1,430</u> |
| Total Debt Service | \$40,430 |

Total estimated project costs including debt service: \$40,430

Validity: The validity of the bonds and the voters' ratification of the bonds may not be affected by any errors in the above estimates. If the actual amount of the total debt service for the bond issue varies from the estimate, the ratification by the electors is nevertheless conclusive and the validity of the bond issue is not affected by reason of the variance.

S/ Margaret M. McIntosh, Town Treasurer

School Committee recommends approval (5-0).
 Budget Committee recommends approval (7-0).
 Board of Selectmen recommends approval (5-0).

A **YES** vote authorizes an appropriation of **\$39,000**.

A **NO** vote authorizes an appropriation of **\$0**.

YES ____ NO ____

SIXTY-TWO: Shall the Town raise and appropriate a sum not to exceed **\$54,000** for **Bond Financing Costs**, and furthermore, shall the Board of Selectman adopt this line item of the Town Budget, as proposed by the Budget Committee?

Statement of Fact: The issuance of bonds carries with it legal and financial review costs of approximately \$54,000. If the funds are not needed they would revert to the general fund balance.

Budget Committee recommends approval (7-0).
 Board of Selectmen recommends approval (5-0).

A **YES** vote will authorize an appropriation of **\$54,000**.

A **NO** vote authorizes an appropriation of **\$44,000**.

YES ____ NO ____

SIXTY-THREE: Shall the Town approve the **Five (5) Year Capital Improvements Program** as proposed by the Board of Selectmen?

Statement of Fact: The Town Charter requires the Board of Selectmen to adopt a Five-Year Capital Improvements Program. A Capital Item is defined as: any equipment, facility, infrastructure or land that costs more than \$20,000 and provides a useful life of three or more years, and all licensed motor vehicles. Approval of this article does not authorize any expenditure.

Budget Committee recommends approval (7-0).
 Board of Selectmen recommends approval (5-0).

YES ____ NO ____

- LEVY LIMIT -

SIXTY-FOUR: Shall the Town approve raising the levy limit of the Town of York Municipal Budget for the purpose of funding all of the preceding articles of the municipal budget approved by the voters hereunder?

Statement of Fact: The State law known as LD 1 requires an affirmative vote to allow a municipality to raise the property tax limit higher than allowed under LD 1. Under LD 1 the maximum property tax levy for the Town of York municipal budget is \$13,465,252. If all articles contained herein concerning the municipal budget are approved, the amount appropriated will be \$13,649,037.

Budget Committee recommends approval (7-0).
Board of Selectmen recommends approval (5-0).

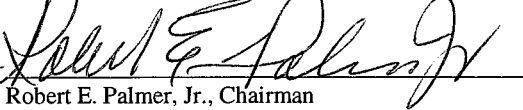
A **YES** vote will allow the appropriation of all voter-approved articles.

A **NO** vote may result in an appropriation less than what has been approved.

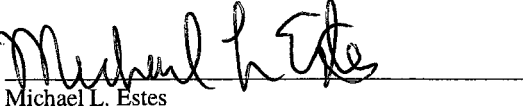
YES ___ NO ___

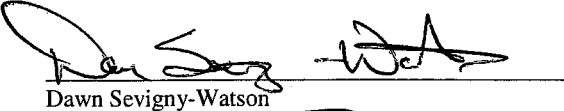
Dated at York this 27th day of March, Two Thousand Seventeen:

BOARD OF SELECTMEN


Robert E. Palmer, Jr., Chairman

Jonathan O. Speers, Vice-Chairman


Michael L. Estes


Dawn Sevigny-Watson


Todd A. Frederick

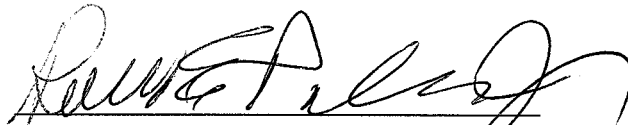
NOTICE OF INTENT
TO PROCESS ABSENTEE BALLOTS

Title 21-A, Section 759

I certify that pursuant to State of Maine, Title 21-A, Section 759, absentee ballots will be processed commencing at **8:00 A.M.** at the Budget Referendum to be held at the York High School Robert E. Butler Gymnasium on:

DATE: MAY 18, 2017


Dated at York this 27th day of March, Two Thousand Seventeen:


Robert E. Palmer, Jr., Chairman

Jonathan O. Speers, Vice-Chairman

Michael L. Estes


Dawn Sevigny-Watson


Todd A. Frederick

BOARD OF SELECTMEN

**TOWN OF YORK
SPECIAL GENERAL REFERENDUM WARRANT
ARTICLES TO BE ACTED UPON AT THE SPECIAL GENERAL REFERENDUM
YORK, MAINE MAY 20, 2017**

TO: Douglas Bracy, Constable of the Town of York, Maine

Greetings:

In the name of the State of Maine, you are hereby required to notify and warn the voters of the Town of York, in said County, qualified by law to vote in Town affairs, to meet at the **Robert E. Butler Gymnasium at York High School on Saturday, May 20, 2017** between the hours of 8:00 o'clock in the forenoon and 8:00 o'clock in the evening, then and there to act on Articles One through Seven, said articles being set out below to wit:

ONE: The Town hereby ordains a new ordinance entitled, "**Ordinance Prohibiting Retail Marijuana Establishments and Retail Marijuana Social Clubs**".

Statement of Fact: The purpose of this ordinance is to prohibit the siting and operation of retail marijuana establishments and retail marijuana social clubs in town pursuant to the Marijuana Legalization Act, 7 MRSA c. 417; and Municipal Home Rule Authority, Me. Const., art. VIII, pt. 2; and Maine Revised Statutes, Title 30-A, Section 3001.

Board of Selectmen recommends approval (5-0).

YES _____ NO _____

TWO: The Town hereby ordains to amend the **Zoning Ordinance**, specifically amending: Article 2, Definitions; Article 8, Shoreland Overlay District; Article 17, Non-Conforming Situations; and Article 18, Administration.

Statement of Fact: The purpose of this amendment is to modify Article 8, Shoreland Overlay District, to correspond with newly enacted (January 26, 2015) State Chapter 1000, Guidelines for Municipal Shoreland Zoning Ordinances. The Town is required under the Mandatory Shoreland Zoning Act, Maine Revised Statutes, Title 38, Sections 435-448, to adopt, administer, and enforce ordinances which regulate land use activities within 250 feet of great ponds, rivers, freshwater and coastal wetlands, including all tidal waters; and within 75 feet of streams as defined. Specifically, the intent of the amendments are to follow current state standards relative to current shoreland district definitions, expansions, timber harvesting, removing of vegetation other than timber harvesting, hazard trees, contractor certification and ensure proper plan filing requirements with the registry. As required by State Law and specific to the proposed changes, within Chapter 1000, municipalities have three options to choose from for timber harvesting in shoreland areas. The Town of York currently utilizes Option 3 that allows a municipality to retain its current timber harvesting standards. This option is inconsistent with the State's timber harvesting standards, which means the Town administers timber harvesting standards without State assistance. Repealing and replacing § 8.3.12 with "Option 1" would mean the Bureau of Forestry (Maine Forest Service) will administer and enforce statewide standards. The state has the personnel to administer timber

harvesting whereas the Town of York does not employ a licensed forester to regulate harvesting activities.

Planning Board recommends approval (5-0).
Board of Selectmen recommends approval (4-1).

YES _____ NO _____

THREE: The Town hereby ordains amendment of the **Zoning Ordinance** to amend Article 9 - Green Buildings to offer more options for energy efficiency standards and municipal buildings.

Statement of Fact: The purpose of this amendment is to provide alternative green building standards in addition to the current LEED certification for the construction of municipal buildings. It will give the Town a specific energy-saving target while providing more flexibility in choosing the energy efficiency design and construction alternative that is most appropriate for each situation.

Planning Board recommends approval (5-0).
Board of Selectmen recommends approval (5-0).

YES _____ NO _____

FOUR: The Town hereby ordains amendment of the **Shellfish Conservation Ordinance**.

Statement of Fact: The purpose of this amendment is to incorporate required language regarding conservation closures and prohibiting the harvesting of shellfish within those areas. The Department of Marine Resources is requiring towns incorporate this language to ensure that any enforcement of illegal harvesting in closed conservation areas can be addressed by the local authorities.

Board of Selectmen recommends approval (5-0).

YES _____ NO _____

FIVE: Shall the Town, pursuant to 23 MRSA § 3025, accept fee simple title to a road known as **Barrell's Grove Road** and described as shown on a plan entitled "As Built Plan, Barrell's Grove Road, York, Maine" and dated September 6, 2016.

Statement of Fact: The Department of Public Works inspected Barrell's Grove Road and determined that the street meets the Town's public roads standards.

Director of Public Works recommends approval.
Board of Selectmen recommends approval (4-1).

YES _____ NO _____

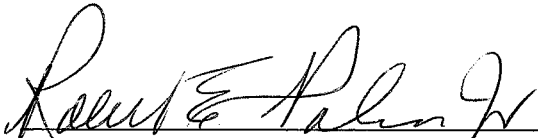
NOTICE OF INTENT
TO PROCESS ABSENTEE BALLOTS

Title 21-A, Section 759


I certify that pursuant to State of Maine, Title 21-A, Section 759, absentee ballots will be processed commencing at **8:00 A.M.** at the Special General Referendum to be held at the York High School Robert E. Butler Gymnasium on:

DATE: MAY 18, 2017

Dated at York this 27th day of March, Two Thousand Seventeen:


Robert E. Palmer, Jr., Chairman

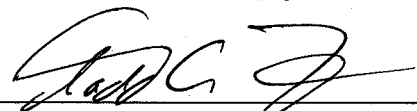
Jonathan O. Speers, Vice-Chairman



Michael L. Estes



Dawn Sevigny-Watson



Todd A. Frederick

BOARD OF SELECTMEN

SIX: Shall the Town of York vote to approve a **Community Development Block Grant application, on behalf of Maine Coast Shellfish, LLC**, for the following program(s) and dollar amounts: **Program: Economic Development Program Amount: \$300,000** and to submit same to the Department of Economic and Community Development? If said program is approved, to authorize the municipal officers to accept said grant funds, to make such assurances, assume such responsibilities, and exercise such authority as are necessary and reasonable to implement such programs. Furthermore, the Town of York is cognizant of the requirement that should the intended National Objective of the CDBG program not be met all CDBG funds must be repaid to the State of Maine CDBG program.

Statement of Fact: The Community Development Block Grant Program allows private businesses to receive economic development funds but requires grant funds to be distributed through and managed by the local government. Maine Coast Shellfish has asked that the Town of York assist them in obtaining a \$300,000 grant which will allow them to purchase equipment and create 10 new jobs. Voter approval is required prior to the application for or receipt of a grant award. Grant administration will be provided by Southern Maine Regional Planning Commission, and their fees will be paid from the grant award. The Board of Selectmen will enter into an agreement with Maine Coast Shellfish such that Maine Coast Shellfish will assume all financial responsibility for any grant conditions imposed by the State of Maine.

Board of Selectmen recommends approval (5-0).

YES ___ NO ___

SEVEN: Shall the Town, authorize the Board of Selectmen to negotiate and accept easements on behalf of the Town, to confirm and establish the location of the Cliff Walk.


Statement of Fact: This Article will authorize the Board of Selectmen to negotiate with property owners, instead of requiring each property owner to submit their individual easements for referendum vote.

Board of Selectmen recommends approval (5-0).

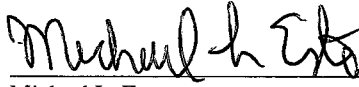
YES ___ NO ___


Dated at York this 27th day of March, Two Thousand Seventeen:

BOARD OF SELECTMEN


Robert E. Palmer, Jr., Chairman

Jonathan O. Speers, Vice Chairman


Michael L. Estes


Dawn Sevigny-Watson


Todd A. Frederick

**TOWN OF YORK
GENERAL REFERENDUM WARRANT
ARTICLES TO BE ACTED UPON AT GENERAL REFERENDUM
YORK, MAINE | NOVEMBER 7, 2017**

TO: Douglas Bracy, Constable of the Town of York, York, Maine

Greetings:

In the name of the State of Maine, you are hereby required to notify and warn the voters of the Town of York, in said County, qualified by law to vote in Town affairs, to meet at the **York High School Robert E. Butler Gymnasium in said Town on Tuesday, the 7th day of November, 2017** between the hours of 8:00 o'clock in the forenoon and 8:00 o'clock in the evening, then and there to act on Articles One through Eleven, said Articles being set out below to wit:

ONE: Shall the Town authorize the Board of Selectmen to dispose of the following unused Town properties pursuant to the Property Acquisition and Disposition Policy and to deposit any funds received from the disposition into a Municipal Building and Land Fund?

- 156 Long Sands Road (0039-0020-A)
- 3 Mountain Road (0097-0019)
- 179 Chases Pond Road (0094-0035-Z)
- 94 Witchtrot Road (0089-0036-B)

Statement of Fact: The Town owns property that is currently not in use and is not necessary for future town operations. The Selectmen would like to dispose of these properties and generate revenue that would be deposited into a municipal building and land fund.

Board of Selectmen recommends approval (5-0)

YES _____ NO _____

TWO: The Town hereby ordains amendment of the **Zoning Ordinance** to amend Article 2 – Definitions.

Statement of Fact: The purpose of this amendment is to provide a definition of “driveway” in the zoning ordinance.

Planning Board recommends approval (5-0)
Board of Selectmen recommends approval (5-0)

YES _____ NO _____

THREE: The Town hereby ordains amendment of the **Zoning Ordinance** to amend Article 6 § 6.3.13.5, regarding performance standards for roof designs of new commercial buildings on Route One.

Statement of Fact: The purpose of this amendment is to encourage variations in roof design for proposed commercial buildings on Route One.

Planning Board recommends approval (5-0)
Board of Selectmen recommends approval (5-0)

YES _____ NO _____

FOUR: The Town hereby ordains amendment of the **Zoning Ordinance** to define Short Term Residential Rentals and clarify parking requirements for that use.

Statement of Fact: The purpose of this ordinance is to define what a Short Term Residential Rental is and establish parking requirements for that particular use.

Planning Board recommends approval (5-0)
Board of Selectmen recommends approval (5-0)

YES _____ NO _____

FIVE: The Town hereby ordains amendment of the **Zoning Ordinance** to amend Article 8 – Shoreland Overlay District § 8.3.11.4, regarding expansion of structures that do not comply with shoreland setback requirements.

Statement of Fact: The purpose of this amendment is to clarify and refer to existing language for expansions of non-conforming structures in shoreland zones.

Planning Board recommends approval (5-0)
Board of Selectmen recommends approval (5-0)

YES _____ NO _____

SIX: The Town hereby ordains amendment of the **Public Road Acceptance Ordinance** to accept ownership of roads on the date of an affirmative public vote.

Statement of Fact: The purpose of this amendment is to accept roads on the date of the public vote rather than deferring to the next July 1st. The delayed acceptance was intended to prevent unanticipated budget impacts, but it did not do so.

Board of Selectmen recommends approval (5-0)

YES _____ NO _____

SEVEN: The Town hereby ordains amendment of the **Harbor Ordinance** to prohibit berthing of houseboats within the harbors, river systems, and near the beaches of York. Also, the added verbiage in Section 4 – Mooring Space Assignments, paragraph C-1 would allow new mooring space assignees more time to find and purchase a boat that meets their needs.

Statement of Fact: The purpose of this amendment is to prevent the addition of another vessel use. Houseboats could create additional burdens on fire departments, law enforcement, the school system, the environment, and much more. This resource is already in great demand by over 400 mooring holders within the recreational and commercial sectors, with waiting lists as long as 10 years. This amendment also seeks to provide more flexibility with Mooring Space Assignments.

Board of Selectmen recommends approval (5-0)

YES ____ NO ____

EIGHT: The Town hereby ordains amendment of the **Shellfish Conservation Ordinance**.

Statement of Fact: The purpose of this amendment is to incorporate ordinance revisions required by the Maine Department of Marine Resources (DMR) for York’s Shellfish Conservation Ordinance, specifically requiring a survey of clam producing areas at least once every three years.

Board of Selectmen recommends approval (5-0)

YES ____ NO ____

NINE: Shall the Town, pursuant to 23 MRSA § 3025, accept fee simple title to a road known as **Walt Kuhn Road and Forest Hill Lane** and described as shown on a plan entitled “As Built Plan of, Walt Kuhn Road Forest Hill Lane, York, Maine”, dated December 6, 2016, subject to the recording of as built plan, execution of the warranty deed and all drainage easements?

Statement of Fact: The Department of Public Works inspected Walt Kuhn Road and Forest Hill Lane and determined that the street meets the Town’s public roads standards. These roads are .5 mile long; the approximate annual cost for maintaining these roads as public ways is \$10,000.

Director of Public Works recommends approval
Board of Selectmen recommends approval (5-0)

YES ____ NO ____

TEN: The Town hereby ordains amendments to the **Comprehensive Plan** to incorporate into the plan The York Bicycle and Pedestrian Master Plan dated March 7, 2017,

specifically amending: Volume 1: Policies, Capital Investment Plan, Regional Coordination Program and Implementation Program.

Statement of Fact: Passage of this amendment would incorporate by reference The York Bicycle and Pedestrian Master Plan. This plan is a road map to improve the ease and ability for residents and visitors to safely get around York either by foot or bicycle. This amendment would adopt the York Bicycle and Pedestrian Master Plan as a reference within Section 2 of Volume 1 of the Comprehensive Plan, specifically, Town Goal 2.4- “Provide a safe, efficient and well-maintained comprehensive transportation system including roads, pedestrian amenities and non-motorized vehicle trails.” The amendment also repeals redundancies within that section of the Comprehensive Plan.

Planning Board recommends approval (5-0)
Board of Selectmen recommends approval (5-0)

YES ____ NO ____

ELEVEN: The Town hereby ordains amendment to the **Comprehensive Plan** to add a new chapter to Volume 2- Inventory and Analysis Section titled “Energy Chapter” for the York Comprehensive Plan and adopt by reference, the strategy and summary of actions identified in the Energy Chapter, within Volume 1: Policies, Capital Investment Plan, Regional Coordination Program and Implementation Program.

Statement of Fact: Passage of this amendment to the Comprehensive Plan would add an Energy Chapter and associated appendix to the Inventory and Analysis Section of York’s Comprehensive Plan. The purpose of this chapter is to provide a framework for implementing Comprehensive Plan Goal 1.4.1, which establishes a broad vision of sustainability as a basis for policy decisions, in particular wise energy use and renewable energy. The Inventory and Analysis Chapter provides an examination of York’s energy needs and progress to date. It identifies local, regional, state and national resources that are required and are available. It also identifies the organizations and stakeholders in the community that are needed for implementation. The Energy Actions located in the Energy Chapter support goal 1.4.1 by listing specific initiatives that would help integrate the goal of sustainability and wise energy consumption in Town operations, within municipal departments and committees, as well as the community at large.

Planning Board recommends approval (5-0)
Board of Selectmen recommends approval (5-0)

YES ____ NO ____

Dated at York this Twenty-Fifth day of September, Two
Thousand Seventeen:

BOARD OF SELECTMEN

Todd A. Frederick., Chairman

Dawn Sevigny-Watson, Vice-Chairman

Michael L. Estes

Robert E. Palmer, Jr.

Elizabeth D. Blanchard

NOTICE OF INTENT
TO PROCESS ABSENTEE BALLOTS

Title 21-A, Section 759

I certify that pursuant to State of Maine, Title 21-A, Section 759, absentee ballots will be processed for the November 7, 2017 General and Special Budget Referenda commencing at **8:00AM** at the **York High School Robert E. Butler Gymnasium** in York, Maine on:

DATE: November 4, 2017

Dated at York this this Twenty-Fifth day of September, Two Thousand Seventeen:

Todd A. Frederick, Chairman

Dawn-Sevigny-Watson, Vice-Chairman

Michael L. Estes

Robert E. Palmer, Jr.

Elizabeth D. Blanchard

BOARD OF SELECTMEN

TOWN OF YORK
SPECIAL BUDGET REFERENDUM WARRANT
ARTICLES TO BE ACTED UPON AT SPECIAL BUDGET REFERENDUM
YORK, MAINE | NOVEMBER 7, 2017

TO: Douglas Bracy, Constable of the Town of York, York, Maine

Greetings:

In the name of the State of Maine, you are hereby required to notify and warn the voters of the Town of York, in said County, qualified by law to vote in Town affairs, to meet at the **York High School Robert E. Butler Gymnasium in said Town on Tuesday, the 7th day of November, 2017** between the hours of 8:00 o'clock in the forenoon and 8:00 o'clock in the evening, then and there to act on a single article, said article being set out below to wit:

ONE: Shall the Town vote to appropriate additional funds in the amount of \$216,000 from the Municipal Building and Land Fund for the Long Sands Beach Bathhouse construction project?

Statement of Fact: The Long Sands Beach Bathhouse has reached the end of its useful life. Funds for construction of a new Long Sands Beach Bathhouse were approved by voters in May 2013. At that time it was expected to cost \$687,000. Funds have been spent to acquire additional land, and to obtain an approved design and all necessary permits; and \$574,839 remains unspent. The requested \$216,000 would supplement previously approved funds for construction. The Municipal Building and Land Fund is money from the sale of certain surplus properties; there would be no additional tax appropriation requested for this project. If approved, the new facility would be completed in time for the 2018 Summer Season.

Budget Committee recommends approval (6-0)
Board of Selectmen recommends approval (5-0)

YES _____ NO _____

Dated at York this Twenty-Second day of September, Two Thousand Seventeen:

BOARD OF SELECTMEN

Todd A. Frederick, Chairman

Dawn Sevigny-Watson, Vice Chairman

Robert E. Palmer, Jr.

Elizabeth D. Blanchard

Michael L. Estes

**TOWN OF YORK
SPECIAL GENERAL REFERENDUM WARRANT
ARTICLES TO BE ACTED UPON AT THE SPECIAL GENERAL REFERENDUM
YORK, MAINE MAY 19, 2018**

TO: Douglas Bracy, Constable of the Town of York, Maine

Greetings:

In the name of the State of Maine, you are hereby required to notify and warn the voters of the Town of York, in said County, qualified by law to vote in Town affairs, to meet at the **Robert E. Butler Gymnasium at York High School on Saturday, May 19, 2018** between the hours of 8:00 o'clock in the forenoon and 8:00 o'clock in the evening, then and there to act on Articles One through Three, said articles being set out below to wit:

ONE: Shall the Town hereby approve the Board of Selectmen's **Order of Discontinuance**, including discontinuance of a public easement, with no damages awarded to abutters for the southernmost 200 feet of Williams Avenue, in exchange for granting an easement to the Town to construct up to 10 public parking spaces at 257 York Street?

Statement of Fact: This portion of Williams Avenue is completely surrounded by York Hospital who has requested to acquire that portion of the road for its use. The process for discontinuance is specified by Maine State Law Title 23 MRS 3026-A.

Board of Selectmen recommends approval (5-0).

YES _____ NO _____

TWO: The Town hereby ordains amendment of the **Zoning Ordinance** to change the boundaries of the York Village Hospital Overlay District to include an additional parcel and portion of Williams Ave as shown on the map "York Zoning Ordinance: Draft York Village Hospital Overlay District" dated January 31, 2018.

Statement of Fact: The purpose of this amendment is to expand the York Village Hospital Overlay District by including an additional parcel located at 18 Williams Ave as well as a portion of Williams Ave that gives access to York Hospital. The exact area is delineated on a plan entitled "York Hospital Williams Avenue Right-of-Way Acquisition Plan" by Altus Engineering, Inc. with a revision date of 5/23/2017. This amendment is in keeping with York's Comprehensive Plan, specifically future land use recommendation #2 in the York Village Center Area, regarding the allowance of reasonable expansion of York Hospital.

Board of Selectmen recommends approval (5-0).

Planning Board recommends approval (5-0)

YES _____ NO _____

THREE: Shall the Town ask the Maine Legislature to delete Section 10, Planning Board and Board of Appeals Appointments, of the 1977 Act Repealing the York Beach Village Corporation?

Statement of Fact: When the York Beach Village Corporation was repealed in 1977, one of the provisions was for the Town to keep one seat on the Planning Board and one seat on the Board of Appeals reserved for people from the York Beach geographical area. At times these seats have remained vacant because nobody in this area asked to serve.

Board of Selectmen recommends approval (5-0).


YES _____ NO _____

Dated at York this Twelfth day of March, Two Thousand Eighteen:

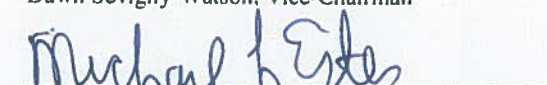
BOARD OF SELECTMEN



Todd A. Frederick., Chairman



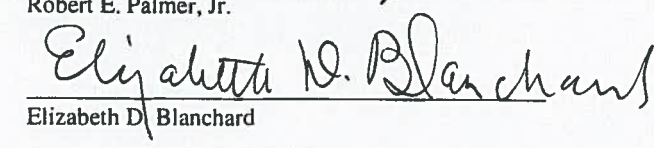
Dawn Sevigny-Watson, Vice-Chairman



Michael L. Estes



Robert E. Palmer, Jr.



Elizabeth D. Blanchard

**TOWN OF YORK
BUDGET REFERENDUM WARRANT
ARTICLES TO BE ACTED UPON AT THE BUDGET REFERENDUM
YORK, MAINE MAY 19, 2018**

TO: Douglas P. Bracy, Constable of the Town of York, Maine

Greetings:

In the name of the State of Maine, you are hereby required to notify and warn the voters of the Town of York, in said County, qualified by law to vote in Town affairs, to meet at the **Robert E. Butler Gymnasium at York High School on Saturday, May 19, 2018** between the hours of 8:00 o'clock in the forenoon and 8:00 o'clock in the evening, then and there to act on Articles One through Sixty-Two, said Articles being set out below to wit:

ONE: To elect the following:

Two (2) Selectmen and Overseers of the Poor – Three-Year Term

Three (3) Members Budget Committee – Three-Year Term

Two (2) Members Superintending School Committee – Three-Year Term

One (1) Member Superintending School Committee – One-Year Term

One (1) Trustee for York Water District – Five-Year Term

One (1) Trustee for York Sewer District – Five-Year Term

One (1) Town Clerk/Tax Collector – Three-Year Term

One (1) Treasurer – One-Year Term

TWO: Shall the Town require the first half of taxes to be paid no later than forty-five days from date of mailing, second payment to be paid by February 8, 2019? Taxes not paid by these dates shall be charged interest at the rate of 8% per annum.

Board of Selectmen recommends approval (5-0).

YES ____ NO ____

THREE: Shall the Town set an interest rate of 4% per annum to reimburse taxpayers for taxes determined in FY2019 to have been overpaid or abated?

Board of Selectmen recommends approval (5-0).

YES ____ NO ____

IF THE MAJORITY OF VOTERS VOTE IN THE NEGATIVE ON AN ARTICLE, THE BUDGET AMOUNT WILL REVERT EITHER TO THE FY2018 APPROPRIATION OR TO \$0.

**- MUNICIPAL AND SCHOOL -
- OPERATING BUDGETS -**

Preface: The Municipal and School Operating Budgets presented here have been approved by the Budget Committee, and reviewed by the Board of Selectmen and School Committee. Their recommendations are shown separately under each article. The Municipal Operating Budget is comprised of Articles Four through Twenty-Four. The School Operating Budget is comprised of Articles Twenty-Five through Forty-Two.

- MUNICIPAL OPERATING BUDGET -

FOUR: Shall the Town raise and appropriate a sum not to exceed \$3,400,280 for the Board of Selectmen, Town Manager's Department, Finance Department, Information Technology and GIS, Assessor's Department, Code Enforcement, Town Clerk/Tax Collector's Department, Elections, Town Hall Operations and Maintenance, Earned Account and Unemployment Costs, Selectmen's Contingency, Cable TV Operations, Insurance and, Boards and Committees, and furthermore, shall the Board of Selectmen adopt this line item of the Town Budget, as proposed by the Budget Committee?

| Department | FY2018 | FY2019 |
|----------------------------------|--------------------|--------------------|
| Board of Selectmen | \$ 29,755 | \$ 30,634 |
| Town Manager's Department | \$ 596,175 | \$ 518,527 |
| Finance Department | \$ 347,024 | \$ 484,418 |
| Information Technology/GIS | \$ 187,929 | \$ 370,983 |
| Assessor's Department | \$ 301,636 | \$ 315,950 |
| Code Enforcement | \$ 153,404 | \$ 227,753 |
| Town Clerk/Tax Collector | \$ 460,024 | \$ 478,087 |
| Elections | \$ 30,945 | \$ 30,945 |
| Town Hall Operations/Maintenance | \$ 217,200 | \$ 230,550 |
| Earned Account/Unemployment | \$ 45,000 | \$ 47,500 |
| Selectmen's Contingency | \$ 50,000 | \$ 50,000 |
| Cable TV Operations | \$ 22,920 | \$ 23,370 |
| Insurance | \$ 455,528 | \$ 560,228 |
| Boards and Committees | \$ 26,040 | \$ 31,335 |
| Total | \$2,923,580 | \$3,400,280 |

Statement of Fact: This Article provides funding for the administrative departments of the Town, including all those located at Town Hall. A new position of Assistant Code Enforcement Officer/Assistant Planner is included in this article, as is funding for a VISTA volunteer. The largest increases within this Article reflect higher costs to operate the new Information Technology system and higher Workers' Compensation Insurance costs.

Board of Selectmen recommends approval (5-0).

Budget Committee recommends approval (7-0).

A YES vote authorizes an appropriation of \$3,400,280.

A NO vote authorizes the previous year's appropriation of \$2,923,580.

YES ___ NO ___

FIVE: Shall the Town raise and appropriate a sum not to exceed \$4,920,386 for the Police Department, Communications, Animal Control and Harbor Management and authorize the Selectmen to expend any revenues received for dispatching and other Public Safety Services, and furthermore, shall the Board of Selectmen adopt this line item of the Town Budget, as proposed by the Budget Committee?

| <u>Department</u> | <u>FY2018</u> | <u>FY2019</u> |
|-------------------|--------------------|--------------------|
| Police Department | \$3,688,629 | \$4,026,112 |
| Communications | \$ 722,340 | \$ 760,714 |
| Animal Control | \$ 52,458 | \$ 55,566 |
| Harbor Management | \$ 63,249 | \$ 77,994 |
| Total | \$4,526,676 | \$4,920,386 |

Statement of Fact: This Article provides funding for the Police Department and related emergency services of dispatch, animal control and the Harbor Master. The Town of York provides E911 service for seven surrounding towns, for which the Town will receive \$172,075. These and other revenues are reflected in the budget request shown in this article. A new Detective position is included in this article.

Board of Selectmen recommends approval (5-0).
Budget Committee recommends approval (7-0).

A YES vote authorizes an appropriation of \$4,920,386.

A NO vote authorizes the previous year's appropriation of \$4,526,676.

YES ___ NO ___

SIX: Shall the Town raise and appropriate a sum not to exceed \$1,080,823 for the York Village and York Beach Fire Departments and a sum not to exceed \$60,000 for a one year of service by the York Ambulance Association, and furthermore, shall the Board of Selectmen adopt this line item of the Town Budget, as proposed by the Budget Committee?

| <u>Department</u> | <u>FY2018</u> | <u>FY2019</u> |
|------------------------------|--------------------|--------------------|
| York Village Fire Department | \$ 520,858 | \$ 550,007 |
| York Beach Fire Department | \$ 521,131 | \$ 530,816 |
| York Ambulance | \$ 60,000 | \$ 60,000 |
| Total | \$1,101,989 | \$1,140,823 |

Statement of Fact: This Article provides funding for the Town's two Fire Departments, including cross-training between the Village and Beach Departments. The York Ambulance Association provides emergency medical response and ambulance services to the Town on a contract basis.

Board of Selectmen recommends approval (5-0).
Budget Committee recommends approval (7-0).

A YES vote authorizes an appropriation of \$1,140,823.

A NO vote authorizes the previous year's appropriation of \$1,101,989.

YES ___ NO ___

SEVEN: Shall the Town raise and appropriate a sum not to exceed \$1,018,412 for Hydrants for Fire Protection, and furthermore, shall the Board of Selectmen adopt this line item of the Town Budget, as proposed by the Budget Committee?

Statement of Fact: This Article provides funding for the fire hydrants and related costs, which are provided by the York Water District, the Kittery Water District, and the Kennebunk, Kennebunkport and Wells Water District. A reduced rate increase in hydrant charges by the York Water District resulted in a budget decrease in FY19.

Board of Selectmen recommends approval (5-0).
Budget Committee recommends approval (7-0).

A YES vote authorizes an appropriation of \$1,018,412.

A NO vote authorizes the previous year's appropriation of \$1,041,600.

YES ___ NO ___

EIGHT: Shall the Town raise and appropriate a sum not to exceed \$5,184,297 for Highway Maintenance, Transfer Station Operations, Solid Waste Recycling and Disposal, Parking Management System and Storm Water Management, and expend any revenues received, and furthermore, shall the Board of Selectmen adopt this line item of the Town Budget, as proposed by the Budget Committee?

| <u>Function</u> | <u>FY2018</u> | <u>FY2019</u> |
|------------------------------------|--------------------|--------------------|
| Highway Maintenance | \$3,263,735 | \$3,451,287 |
| Transfer Station Operations | \$ 120,104 | \$ 121,363 |
| Solid Waste Recycling and Disposal | \$1,575,000 | \$1,450,000 |
| Parking Management | \$ 0 | \$ 64,187 |
| Storm Water Management (MS4) | \$ 97,460 | \$ 97,460 |
| Total | \$5,056,299 | \$5,184,297 |

Statement of Fact: This Article provides funding for all Public Works Department operations. This includes summer and winter road maintenance, storm water management, streetlights, traffic signals, engineering and technical services, parking management (kiosks, automated ticketing, etc.), transfer station operations, trash & recycling collection, and the household hazardous waste collection. Relating to this Article, State law (Maine Revised Statutes, Title 23, Section 2705) authorizes the highway maintenance budget to be overspent by not more than 15% with consent of the Board of Selectmen for matters such as over-spending relating to winter weather impacts. The Public Works Department will also renew the Town's "Flags Over Main Street" program.

Board of Selectmen recommends approval (5-0).
Budget Committee recommends approval (7-0).

A YES vote authorizes an appropriation of \$5,184,297.

A NO vote authorizes the previous year's appropriation of \$5,056,299.

YES ___ NO ___

YES ____ NO ____

NINE: Shall the Town raise and appropriate a sum not to exceed \$1,024,073 for the Maintenance and Operation of Beaches, Parks, Town Buildings, Town and School Grounds, Town and School Athletic Fields, Veterans' Graves and Ancient Burial Grounds, and authorize the Board of Selectmen to expend all revenues generated by related enterprise funds, and furthermore, shall the Board of Selectmen adopt this line item of the Town Budget, as proposed by the Budget Committee?

Statement of Fact: This Article provides funding for all parks and grounds operations of the Parks & Recreation Department. This Article includes money for design of public restroom facilities at Mount Agamenticus. This Article is partly offset by revenue from the enterprise accounts for Goodrich Park, Mount Agamenticus, and the Hartley Mason Reservation/Harbor Beach Bathhouse. Sohier Park maintenance costs are funded solely by the Sohier Park Gift Shop.

Board of Selectmen recommends approval (5-0).
Budget Committee recommends approval (7-0).

A **YES** vote: 1) authorizes an appropriation of \$1,024,073; plus 2) authorizes the expenditure of all revenues generated by the Sohier Park Gift Shop, Sohier Park Maintenance, Goodrich Park, Mount Agamenticus, and Hartley Mason Park/Harbor Beach Bathhouse enterprise accounts for FY2019, which are estimated to be \$608,200.

A **NO** vote: 1) authorizes the previous year's appropriation of \$954,622; plus 2) authorizes the expenditure of all revenues generated by the Sohier Park Gift Shop, Sohier Park Maintenance, Goodrich Park, Mount Agamenticus, and Hartley Mason Park/Harbor Beach Bathhouse enterprise accounts for FY2019, which are estimated to be \$608,200.

YES ____ NO ____

TEN: Shall the Town raise and appropriate a sum not to exceed \$175,568 for the Recreation Department and authorize the Board of Selectmen to expend all revenues generated by the Recreation Enterprise Fund, and furthermore, shall the Board of Selectmen adopt this line item of the Town Budget, as proposed by the Budget Committee?

Statement of Fact: This Article represents that portion of the Recreation Department budget supported by tax appropriations, which funds the one full-time and one part-time position necessary for administration of the program. This Article also authorizes the Department to utilize the revenues it receives through the Recreation Enterprise Fund to offset the cost of providing recreation programs.

Board of Selectmen recommends approval (5-0).
Budget Committee recommends approval (7-0).

A **YES** vote: 1) authorizes an appropriation of \$175,568; plus 2) authorizes the expenditure of all revenues generated by the Recreation Enterprise Fund in FY2019, which are estimated to be \$576,000.

A **NO** vote: 1) authorizes the previous year's appropriation of \$159,557; plus 2) authorizes the expenditure of all revenues generated by the Recreation Enterprise Fund in FY2019, which are estimated to be \$576,000.

ELEVEN: Shall the Town raise and appropriate a sum not to exceed \$331,914 for the Senior Citizens' Center and authorize the Board of Selectmen to expend all revenues generated by the Senior Center's enterprise funds, and furthermore, shall the Board of Selectmen adopt this line item of the Town Budget, as proposed by the Budget Committee?

Statement of Fact: This Article represents that portion of the Senior Center Budget supported by tax appropriations, which funds the three full-time and two part-time positions. This Article also authorizes the Department to utilize the revenues it receives through its transportation, trips, meals and activities enterprise funds, and to utilize the revenues received from membership dues and donations.

Board of Selectmen recommends approval (5-0).
Budget Committee recommends approval (7-0).

A **YES** vote: 1) authorizes an appropriation of \$331,914; plus 2) authorizes the expenditure of all revenues generated by the Transportation, Trips, Meals and Activities Enterprise Funds in FY2019, which are estimated to be \$217,000.

A **NO** vote: 1) authorizes the previous year's appropriation of \$313,555; plus 2) authorizes the expenditure of all revenues generated by the Transportation, Trips, Meals and Activities Enterprise Funds in FY2019, which are estimated to be \$217,000.

YES ____ NO ____

TWELVE: Shall the Town raise and appropriate a sum not to exceed \$57,860 for the Operation of the Ellis Short Sands Park Bathhouse, and furthermore, shall the Board of Selectmen adopt this line item of the Town Budget, as proposed by the Budget Committee?

Statement of Fact: The Town of York owns Ellis Short Sands Park, which is managed by an independent Board of Trustees that was established by a court order in 1956. As required by the agreement between the Board of Selectmen and the Park Board of Trustees, the Town works cooperatively with the Park Trustees to operate the Park. Off-setting revenues are provided in Article Twenty.

Board of Selectmen recommends approval (5-0).
Budget Committee recommends approval (7-0).

A **YES** vote authorizes an appropriation of \$57,860.

A **NO** vote authorizes the previous year's appropriation of \$42,000.

YES ____ NO ____

THIRTEEN: Shall the Town raise and appropriate a sum not to exceed \$41,100 for Social Services and authorize the Board of Selectmen to reduce this amount if recommended by the Municipal Social Service Review Board, and furthermore, shall the Board of Selectmen adopt this line item of the Town Budget, as proposed by the Budget Committee?

| <u>Organization</u> | <u>Amount Recommended</u> |
|--|---------------------------|
| AIDS Response Seacoast | \$ 1,200 |
| Cross Roads House | \$ 1,500 |
| Habitat for Humanity York County | \$ 2,000 |
| Home Health/Visiting Nurses of So. Maine | \$ 2,000 |
| Kids Free to Grow | \$ 1,200 |
| LifeFlight of Maine | \$ 1,000 |
| National Alliance on Mental Health | \$ 1,700 |
| Southern Maine Agency on Aging | \$ 10,000 |
| Sweetser | \$ 2,500 |
| Table of Plenty | \$ 2,000 |
| York County Community Action | \$ 6,000 |
| York Community Service Association | <u>\$ 10,000</u> |
| Total | \$ 41,100 |

Statement of Fact: The Board of Selectmen appointed a Municipal Social Service Review Board to review all of the Social Service requests from agencies serving York residents. This list is a compilation of the committee's recommendations.

Board of Selectmen recommends approval (5-0).
Budget Committee recommends approval (7-0).

A **YES** vote authorizes an appropriation of **\$41,100**.

A **NO** vote authorizes an appropriation of **\$0**.

YES ____ NO ____

FOURTEEN: Shall the Town raise and appropriate a sum not to exceed **\$598,311** for the **Operation of the York Public Library**, and furthermore, shall the Board of Selectmen adopt this line item of the Town Budget, as proposed by the Budget Committee?

Statement of Fact: This Article provides funds to support the operation of the York Public Library. The York Public Library is an independent, non-profit corporation that provides access to the Library and to all their services for the residents of the Town of York.

Board of Selectmen recommends approval (5-0).
Budget Committee recommends approval (7-0).

A **YES** vote authorizes an appropriation of **\$598,311**.

A **NO** vote authorizes the previous year's appropriation of **\$544,144**.

YES ____ NO ____

FIFTEEN: Shall the Town raise and appropriate a sum not to exceed **\$99,105** for **General Assistance**, and **Property Tax Relief**, and furthermore, shall the Board of Selectmen adopt this line item of the Town Budget, as proposed by the Budget Committee?

| <u>Function</u> | <u>FY2018</u> | <u>FY2019</u> |
|---------------------|-------------------|------------------|
| General Assistance | \$ 74,105 | \$ 74,105 |
| Property Tax Relief | <u>\$ 55,000</u> | <u>\$ 25,000</u> |
| Total | \$ 129,105 | \$ 99,105 |

Statement of Fact: If approved, this article would provide funds for General Assistance and for tax relief pursuant to the Town's Property Tax Relief Ordinance. The State reimburses a portion of the cost of

General Assistance and those revenues are indicated in the Revenues portion of the Town budget.

Board of Selectmen recommends approval (5-0).
Budget Committee recommends approval (7-0).

A **YES** vote authorizes an appropriation of **\$99,105**.

A **NO** vote authorizes the previous year's appropriation of **\$129,105**.

YES ____ NO ____

SIXTEEN: Shall the Town raise and appropriate a sum not to exceed **\$10,000** for the **First Parish Church Cemetery Maintenance**, and furthermore, shall the Board of Selectmen adopt this line item of the Town Budget, as proposed by the Budget Committee?

Statement of Fact: This Article provides funds to the First Parish Church Cemetery, which is located behind the Town Hall. Though not owned by the Town, this serves as the Town's cemetery and is available to all residents.

Board of Selectmen recommends approval (4-0).
Budget Committee recommends approval (7-0).

A **YES** vote authorizes an appropriation of **\$10,000**.

A **NO** vote authorizes the previous year's appropriation of **\$10,000**.

YES ____ NO ____

SEVENTEEN: Shall the Town vote to raise and appropriate a sum not to exceed **\$150,000** for the **Acquisition of Municipal Financial Software**, and furthermore shall the Board of Selectmen adopt this line of the Town Budget as proposed by the Budget Committee?

Statement of Fact: The Town proposes to acquire new software for municipal and financial administration, which, among other benefits once in use, will enable the Town to accept credit card payments for various Town Hall transactions. This cost acquires it as software as a service, and includes funding for assistance with the software transition. This is year one of a multi-year transition process.

Board of Selectmen recommends approval (5-0).
Budget Committee recommends approval (7-0).

A **YES** vote authorizes the expenditure of **\$150,000**.

A **NO** vote authorizes an appropriation of **\$0**.

YES ____ NO ____

EIGHTEEN: Shall the Town vote to raise and appropriate a sum not to exceed **\$30,000** for the **Planning and Design for Town Hall and Administrative Space**, and furthermore shall the Board of Selectmen adopt this line of the Town Budget as proposed by the Budget Committee? The purchase price would be taken from the Town's Fund Balance; there would be no additional tax appropriation requested for this purchase.

Statement of Fact: This Article provides for architectural assistance to develop a proposal to renovate, expand, relocate or supplement building spaces for Town administration. This may involve Town Hall, other existing buildings, or new construction. An initial assessment shows the Town's long-term administrative space needs to be roughly double the floor space available in the current Town Hall.

Board of Selectmen recommends approval (5-0).
Budget Committee recommends approval (7-0).

A **YES** vote authorizes the expenditure of **\$30,000**.

A **NO** vote authorizes an appropriation of **\$0**.

YES ___ NO ___

NINETEEN: Shall the Town raise and appropriate a sum not to exceed **\$2,637,752** for **Municipal Debt Service**, and furthermore, shall the Board of Selectmen adopt this line item of the Town Budget, as proposed by the Budget Committee?

Statement of Fact: This Article provides for payment on outstanding bonds that paid for capital purchases approved by the voters in prior years.

Board of Selectmen recommends approval (5-0).
Budget Committee recommends approval (7-0).

A **YES** vote authorizes an appropriation of **\$2,637,752**.

A **NO** vote authorizes the previous year's appropriation of **\$2,019,709**.

YES ___ NO ___

TWENTY: Shall the Town raise and appropriate a sum estimated to be **\$5,328,860** consisting of the estimated revenues listed below for **FY2019**, and apply such funds to the **FY2019 Tax Commitment**?

| | |
|--------------------------------------|---------------------|
| Auto Excise | \$ 3,400,000 |
| Boat Excise | \$ 29,000 |
| Cable TV Franchise Fees | \$ 210,000 |
| Ellis Short Sands Park Reimbursement | \$ 57,860 |
| General Assistance Reimbursement | \$ 35,000 |
| Investment Interest | \$ 27,000 |
| Local Roads Subsidy | \$ 230,000 |
| Communication Tower Lease Revenues | \$ 30,000 |
| Parking Meter Collections | \$ 330,000 |
| Miscellaneous Income | \$ 75,000 |
| Parking Stickers | \$ 130,000 |
| Plumbing Permits | \$ 45,000 |
| R/E Interest | \$ 125,000 |
| State Revenue Sharing | \$ 330,000 |
| Parking Tickets/Meter Fines | \$ 140,000 |
| Town Clerk Fees | \$ 100,000 |
| Transfer Station Permits | \$ 35,000 |
| Total | \$ 5,328,860 |

Board of Selectmen recommends approval (5-0).
Budget Committee recommends approval (7-0).

A **YES** vote authorizes the use of the listed revenues, estimated to be **\$5,328,860**, to reduce the tax commitment.

A **NO** vote authorizes the use of the listed revenues to reduce the tax commitment.

YES ___ NO ___

TWENTY-ONE: Shall the Town authorize the use of up to **\$100,000** from the Town's fund balance for the **Supplementary Contingency Account** if deemed necessary by the Board of Selectmen, and furthermore, shall the Board of Selectmen adopt this line item of the Town Budget, as proposed by the Budget Committee?

Statement of Fact: If approved by voters, up to \$100,000 from the Town's fund balance will be available by majority vote of the Board of Selectmen to be used only for emergencies and opportunities which are unknown to the Board at the time of budget preparation and which are recognized as Town responsibilities or are deemed by the Board to be in conformity with the Comprehensive Plan or latest Capital Program.

Examples include (but are not limited to):

- A down payment or earnest money for securing unusual buying opportunities for parcels of land, buildings, or significant capital assets; to hold such potential purchase under contract until the next viable opportunity to offer the choice to the voters in a referendum;
- Unforeseen and therefore unbudgeted environmental or weather related repairs or precautions;
- Unusual or unpredicted spikes in the costs of materials or goods regularly purchased by the Town and declared essential by the Board.

In an uneventful year, it would be expected that none of the available money would be expended.

Board of Selectmen recommends approval (5-0).
Budget Committee recommends approval (7-0).

A **YES** vote authorizes the expenditure from the fund balance of up to **\$100,000**, if necessary, to cover supplementary contingencies.

A **NO** vote authorizes the previous year's authorization to use up to **\$100,000** from the fund balance, if necessary, to cover supplementary contingencies.

YES ___ NO ___

TWENTY-TWO: Shall the Town authorize the Board of Selectmen to accept grants, donations and aid from State and Federal Agencies, as well as private sources, such as Foundations, Trusts and Individuals, and furthermore, shall the Board of Selectmen adopt this line item of the Town Budget?

Board of Selectmen recommends approval (5-0).

YES ___ NO ___

TWENTY-THREE: Shall the Town authorize the Board of Selectmen to make one of the following decisions for each Tax Lien Acquired Property?

1. To dispose of the property by allowing the immediate former owner, or the immediate former owner's estate, to buy back title to the property from the Town. Buy-back of the property shall require: payment of all taxes due plus interest and lien costs; payment of all other costs; and satisfaction of all other conditions established by the Board of Selectmen.
2. To dispose of the property by public sealed bid, auction or other public process.
3. To dispose of the property by conducting a limited public sale among the parties who own property that directly abuts this property.
4. To donate or sell at a discounted price to another government entity or a non-profit organization when such action is consistent with the Comprehensive Plan or is otherwise found to be in the Town's best interests.
5. To hold Town title to the property.

The decision of the Board of Selectmen to use any of the above options shall adhere to the Board of Selectmen's Property Acquisition and Disposition Policy.

Board of Selectmen recommends approval (5-0).

YES ___ NO ___

TWENTY-FOUR: Shall the Town authorize the Town Treasurer to waive foreclosure of any tax lien during the 2018 and 2019 calendar years, said waiver requiring approval of the Board of Selectmen? The Board of Selectmen shall grant said approval only in circumstances where foreclosures would prove injurious to the Town of York, such as, but not limited to, the presence of hazardous waste upon the property, or the presence on the property of one or more substandard structure(s) for which the cost of removal or repair would exceed the value of the property.

Board of Selectmen recommends approval (5-0).

YES ___ NO ___

- SCHOOL OPERATING BUDGET -

Articles Twenty-Five through Thirty-Five ask the Voters to authorize the School Committee to expend money in the following eleven state-mandated cost categories.

TWENTY-FIVE: Shall the Town be authorized to expend \$13,622,174 for **Regular Instruction**?

Statement of Fact: This Article is the core of the instructional program for all schools. It includes teacher and educational technician salaries and benefits, instructional textbooks, supplies, equipment, and field trips.

School Committee recommends approval (4-0).
Budget Committee recommends approval (7-0).

A YES vote authorizes the expenditure of \$13,622,174.

A NO vote authorizes the previous year's appropriation of \$13,846,027.

YES ___ NO ___

TWENTY-SIX: Shall the Town be authorized to expend \$5,897,896 for **Special Education**?

Statement of Fact: This Article funds special education services for grades Kindergarten through grade 12. These services, governed by State and Federal law, are required to provide an appropriate education to students with identified disabilities. The increase reflects those services required by State and Federal law to educate students with identified disabilities.

School Committee recommends approval (4-0).
Budget Committee recommends approval (7-0).

A YES vote authorizes the expenditure of \$5,897,896.

A NO vote authorizes the previous year's appropriation of \$4,635,373.

YES ___ NO ___

TWENTY-SEVEN: Shall the Town be authorized to expend \$29,963 for **Career and Technical Education**?

Statement of Fact: This Article funds vocational education for York students attending the Sanford Regional Technical Center and the Dover Career and Technical Center.

School Committee recommends approval (4-0).
Budget Committee recommends approval (7-0).

A YES vote authorizes the expenditure of \$29,963.

A NO vote authorizes the previous year's appropriation of \$36,599.

YES ___ NO ___

TWENTY-EIGHT: Shall the Town be authorized to expend \$1,317,408 for **Other Instruction**?

Statement of Fact: This Article funds gifted and talented programs, extra-curricular (performing arts, robotics, etc.), and athletic activities, English as a Second Language (ESL) instruction, and these programs' transportation needs for York's students in grades kindergarten to grade 12.

School Committee recommends approval (4-0).
Budget Committee recommends approval (7-0).

A YES vote authorizes the expenditure of \$1,317,408.

A NO vote authorizes the previous year's appropriation of \$1,286,524.

YES ___ NO ___

TWENTY-NINE: Shall the Town be authorized to expend \$2,924,582 for Student and Staff Support?

Statement of Fact: This Article funds instruction-related technology, professional and curriculum development for staff, library services for all schools, and student assessment, student guidance and health services.

School Committee recommends approval (4-0).
Budget Committee recommends approval (7-0).

A YES vote authorizes the expenditure of \$2,924,582.

A NO vote authorizes the previous year's appropriation of \$2,895,100.

YES ___ NO ___

THIRTY: Shall the Town be authorized to expend \$1,038,779 for System Administration?

Statement of Fact: This Article funds expenses of the Superintendent's Office, including fiscal operations, central office salaries and benefits, liability insurance, audit and legal services.

School Committee recommends approval (4-0).
Budget Committee recommends approval (7-0).

A YES vote authorizes the expenditure of \$1,038,779.

A NO vote authorizes the previous year's appropriation of \$982,816.

YES ___ NO ___

THIRTY-ONE: Shall the Town be authorized to expend \$1,641,885 for School Administration?

Statement of Fact: This Article funds salaries and benefits for administrative and clerical staff and office expenses in York's four schools.

School Committee recommends approval (4-0).
Budget Committee recommends approval (7-0).

A YES vote authorizes the expenditure of \$1,641,885.

A NO vote authorizes the previous year's appropriation of \$1,594,151.

YES ___ NO ___

THIRTY-TWO: Shall the Town be authorized to expend \$1,077,200 for Transportation and Buses?

Statement of Fact: This Article funds student transportation to and from school, as defined by state and federal law. Special Education and Vocational Education Transportation are included in this article.

School Committee recommends approval (4-0).
Budget Committee recommends approval (7-0).

A YES vote authorizes the expenditure of \$1,077,200.

A NO vote authorizes the previous year's appropriation of \$968,482.

YES ___ NO ___

THIRTY-THREE: Shall the Town be authorized to expend \$3,608,332 for Facilities Maintenance?

Statement of Fact: This Article funds the maintenance and operation of all the School Department's buildings and facilities. This Article includes maintenance and custodial expenses, property insurance, energy costs, renovations, repairs and maintenance costs, trash removal and contract services.

School Committee recommends approval (4-0).
Budget Committee recommends approval (7-0).

A YES vote authorizes the expenditure of \$3,608,332.

A NO vote authorizes the previous year's appropriation of \$3,446,968.

YES ___ NO ___

THIRTY-FOUR: Shall the Town be authorized to expend \$2,151,298 for School Debt Service and Other Commitments?

Statement of Fact: This Article provides for payment of outstanding debt for school capital purchases approved by the voters in prior years, utilizing funds raised in Article Thirty-Eight.

School Committee recommends approval (4-0).
Budget Committee recommends approval (7-0).

A YES vote authorizes the expenditure of \$2,151,298.

A NO vote authorizes the previous year's appropriation of \$2,084,040.

YES ___ NO ___

THIRTY-FIVE: Shall the Town be authorized to expend \$292,299 for All Other Expenditures?

Statement of Fact: This Article funds non-instructional services, including the schools' contribution to Food Service Operations including employee benefits, and managing York's Volunteer Services Program that oversees community involvement in the York Schools.

School Committee recommends approval (4-0).
Budget Committee recommends approval (7-0).

A YES vote authorizes the expenditure of \$292,299.

A NO vote authorizes the previous year's appropriation of \$303,863.

YES ___ NO ___

Article Thirty-Six is an all-encompassing summary of the prior eleven articles.

THIRTY-SIX: Shall the Town authorize the School Committee to expend \$33,601,816 for the fiscal year beginning July 1, 2018 and ending June 30, 2019 from the Town's contribution to the total cost of funding public education from kindergarten to grade 12 as described in the Essential Programs and Services Funding Act, non-state-funded school construction projects, additional local funds for school purposes under the Maine Revised Statutes, Title 20-A, Section 15690, unexpended balances, tuition receipts, state subsidy and other receipts for the support of schools?

Statement of Fact: This Article does not add additional funds. Consistent with State law, it summarizes the expenditures authorized in the prior eleven articles. If the Voters of York defeat any specific School Warrant Articles Twenty-Five through Thirty-Five, then this amount would be altered by the amount of the defeated article.

School Committee recommends approval (4-0).
Budget Committee recommends approval (7-0).

A YES vote authorizes the expenditure of \$33,601,816.

A NO vote authorizes the previous year's appropriation of \$32,079,943.

YES ___ NO ___

Articles Thirty-Seven through Thirty-Nine ask the Voters to raise and appropriate funds for the proposed school budget.

THIRTY-SEVEN: Shall the Town appropriate \$20,840,095 for the mandated cost of funding public education from kindergarten to grade 12 as described in the Essential Programs and Services Funding Act and shall the Town raise \$18,758,071 as the Town's contribution to the mandated cost of funding public education from kindergarten to grade 12 as described in the Essential Programs and Services Funding Act in accordance with the Maine Revised Statutes, Title 20-A, Section 15688?

Statement of Fact: This is the Essential Programs and Services Article. Approval of this Article will allow York to receive the State of Maine's subsidy for education, which this year is estimated at \$2,082,024.

School Committee recommends approval (4-0).
Budget Committee recommends approval (7-0).

A YES vote authorizes the expenditure of \$18,758,071.

A NO vote authorizes the previous year's appropriation of \$17,623,969.

YES ___ NO ___

THIRTY-EIGHT: Shall the Town raise and appropriate \$2,151,298 for the annual payments on School Debt Service previously approved by the Town voters for non-state-funded school construction projects, non-state-funded portions of school construction projects and minor capital projects in addition to the

funds appropriated as the local share of the Town's contribution to the total cost of funding public education from kindergarten to grade 12?

Statement of Fact: This Article raises funds to pay outstanding debt for school capital purchases approved by the voters in prior years, and the authorization to spend is in Article Thirty-Four.

School Committee recommends approval (4-0).
Budget Committee recommends approval (7-0).

A YES vote authorizes the expenditure of \$2,151,298.

A NO vote authorizes the previous year's appropriation of \$2,084,040.

YES ___ NO ___

THIRTY-NINE: Shall the Town raise and appropriate \$10,226,735 in additional local funds, as required to fund the budget recommended by the School Committee?

Statement of Fact: In addition to Articles Thirty-Seven and Thirty-Eight, this Article raises the local share of the entire school budget. Should the Voters of York defeat any specific School Warrant Articles Twenty-Five through Thirty-Five, then this amount would be altered by the amount of the defeated article.

School Committee recommends approval (4-0).
Budget Committee recommends approval (7-0).

A YES vote authorizes the expenditure of \$10,226,735.

A NO vote authorizes the previous year's appropriation of \$10,306,779.

YES ___ NO ___

Article Forty asks the Voters to authorize the School Department to accept State and Federal Funds that include the State Education Subsidy in the amount of \$2,082,024.

FORTY: Shall the Town vote to accept and expend the categories of funds and the estimated amounts listed below in FY2019, as provided by the Maine State Legislature and other governmental bodies?

| | |
|---|--------------|
| State Education Subsidy | \$ 2,082,024 |
| No Child Left Behind Federal Funds (Title IA and IIA) | 130,865 |
| Local Entitlement – Special Education | 441,292 |
| Adult Education Subsidy | 64,456 |
| Other State & Federal Subsidies and/or Grants | As Received |

Statement of Fact: This Article raises no additional tax monies. Approval of this Article authorizes the School Department to accept State and Federal funds. The State Education Subsidy in the amount of \$2,082,024 is being used to reduce the amount to be raised from taxes to fund the school operating budget, and the other funds are grants for specific purposes.

School Committee recommends approval (4-0).
Budget Committee recommends approval (7-0).

A YES vote authorizes collection and use of these funds.

A NO vote prevents the acceptance and expenditure of these funds.

YES ___ NO ___

- MUNICIPAL AND SCHOOL -
- CAPITAL BUDGET -

Article Forty-One asks the Voters to accept non-tax revenues that help fund the proposed School Budget.

FORTY-ONE: Shall the Town vote to authorize the School Committee to expend in FY2019, for the support of the School Department, an amount not to exceed the sum total of the amounts approved in Articles **Thirty-Seven, Thirty-Eight, Thirty-Nine and Forty**, plus any other unfunded debt service obligations? Additional authority to spend over this sum total is provided for any private, federal, or state grant received in this category.

Statement of Fact: This Article raises no additional tax monies. The article asks the Voters to accept non-property tax revenues in the amount of \$383,688 to offset expenses of the FY2019 school budget.

| | |
|---------------------------------|------------------|
| High School/ Middle School Fees | \$ 55,000 |
| Fund Balance | 0 |
| QSCB 1: Debt Service Rebate | 45,165 |
| QSCB 2: Debt Service Rebate | 64,523 |
| Impact Fees | 170,000 |
| Tuition Revenue | 0 |
| Miscellaneous Income | 5,000 |
| Rental Income | 19,000 |
| State Agency Funds | 25,000 |
| Clark Emerson Trust | 0 |
| Total Non-Tax Revenues: | <u>\$383,688</u> |

School Committee recommends approval (4-0).
Budget Committee recommends approval (7-0).

A YES vote authorizes collection and use of **\$383,688**.

A NO vote authorizes an appropriation of **\$649,791**.

YES ___ NO ___

Article Forty-Two asks the Voters to authorize and fund the Adult Education program.

FORTY-TWO: Shall the Town vote to raise an amount not to exceed **\$149,823** and expend a sum not to exceed **\$242,879** for the entire Adult Education Program?

Statement of Fact: The Article funds the Adult Education Program for the Town. The difference between the amount to be raised and the amount to be expended represents the estimated amount of State funds and user fees.

School Committee recommends approval (4-0).
Budget Committee recommends approval (7-0).

A YES vote authorizes the expenditure of **\$242,879**.

A NO vote authorizes the previous year's appropriation of **\$228,227**.

YES ___ NO ___

FORTY-THREE: Shall the Town appropriate a sum not to exceed **\$85,000** for the Account for Police Vehicles, and furthermore, shall the Board of Selectmen adopt this line item of the Town Budget, as proposed by the Budget Committee?

| | | |
|--------------------|---------------|---------------|
| <u>Budget Item</u> | <u>FY2018</u> | <u>FY2019</u> |
| Police Vehicles | \$ 78,000 | \$ 85,000 |
| Total | \$ 78,000 | \$ 85,000 |

Statement of Fact: Police vehicles and associated equipment are acquired using guidelines to allow purchases to be made at the most opportune times and to get the best prices.

Board of Selectmen recommends approval (5-0).
Budget Committee recommends approval (7-0).

A YES vote authorizes an appropriation of **\$85,000**, from the **FEMA Special Revenue Account**.

A NO vote authorizes an appropriation of **\$0**.

YES ___ NO ___

FORTY-FOUR: Shall the Town (1) approve the funding for **Town-Wide Road and Sidewalk Construction and Overlay Paving**; (2) appropriate a sum not to exceed **\$1,000,000** for the cost of this project; and (3) hereby ordain to fund this appropriation; authorize the Treasurer and the Chairman of the Board of Selectmen to issue, at one time or from time to time, general obligation securities of the Town of York, Maine, including temporary notes in anticipation of the sale thereof, in an aggregate principal amount not to exceed \$1,000,000 with the discretion to fix the date(s), maturity(ies), denomination(s), interest rate(s), places(s) of payment, call(s) for redemption, form(s), and other details of said securities, including execution and delivery of said securities against payment therefore, and to provide for the sale thereof, to be delegated to the Treasurer and the Chairman of the Board of Selectmen? **The first year payment of principal and interest, estimated to be \$97,438, will occur in 2019.**

Statement of Fact: If approved, funds will be used to pay for construction, paving and overlay paving of roads and sidewalks, including ancillary costs.

FINANCIAL STATEMENT

| | |
|--|------------------|
| <u>Total Town Indebtedness:</u> | |
| A. Bonds outstanding and unpaid | \$37,033,521 |
| B. Bonds authorized and un-issued | 400,000 |
| C. Bonds to be issued if the Article is approved | <u>1,000,000</u> |
| Total | \$38,433,521 |

Costs:

At an estimated interest rate of 3% for a fifteen (15) year maturity, the estimated cost of the bond issue will be:

| | |
|--------------------|----------------|
| Principal | \$1,000,000 |
| Interest | <u>224,500</u> |
| Total Debt Service | \$1,224,500 |

Total estimated project costs including debt service: \$1,224,500

Validity: The validity of the bonds and the voters' ratification of the bonds may not be affected by any errors in the above estimates. If the actual amount of the total debt service for the bond issue varies from the estimate, the ratification by the electors is nevertheless conclusive and the validity of the bond issue is not affected by reason of the variance.

S/ Margaret M. McIntosh, Town Treasurer

Board of Selectmen recommends approval (5-0).
Budget Committee recommends approval (7-0).

A YES vote authorizes an appropriation of \$1,000,000.

A NO vote authorizes an appropriation of \$0.

YES ___ NO ___

FORTY-FIVE: Shall the Town (1) approve the purchase of a **Wheeler Plow Truck for the Department of Public Works**; (2) appropriate a sum not to exceed **\$225,000** for the cost of this vehicle; and (3) hereby ordain to fund this appropriation; authorize the Treasurer and the Chairman of the Board of Selectmen to issue, at one time or from time to time, general obligation securities of the Town of York, Maine, including temporary notes in anticipation of the sale thereof, in an aggregate principal amount not to exceed \$225,000 with the discretion to fix the date(s), maturity(ies), denomination(s), interest rate(s), places(s) of payment, call(s) for redemption, form(s), and other details of said securities, including execution and delivery of said securities against payment therefore, and to provide for the sale thereof, to be delegated to the Treasurer and the Chairman of the Board of Selectmen? **The first year payment of principal and interest, estimated to be \$30,875, will occur in 2019.**

Statement of Fact: This Article would approve the purchase of a heavy duty wheeler plow truck for the Public Works Department. This truck will be used for highway maintenance purposes and will be a frontline snow plow on Route One and large roads in the winter season.

FINANCIAL STATEMENT

Total Town Indebtedness:

| | |
|--|----------------|
| A. Bonds outstanding and unpaid | \$37,033,521 |
| B. Bonds authorized and un-issued | 400,000 |
| C. Bonds to be issued if the Article is approved | <u>225,000</u> |
| Total | \$37,658,521 |

Costs:

At an estimated interest rate of 3% for a ten (10) year maturity, the estimated cost of the bond issue will be:

| | |
|--------------------|-----------|
| Principal | \$225,000 |
| Interest | 31,375 |
| Total Debt Service | \$256,375 |

Total estimated project costs including debt service: \$256,375

Validity: The validity of the bonds and the voters' ratification of the bonds may not be affected by any errors in the above estimates. If the

actual amount of the total debt service for the bond issue varies from the estimate, the ratification by the electors is nevertheless conclusive and the validity of the bond issue is not affected by reason of the variance.

S/ Margaret M. McIntosh, Town Treasurer

Board of Selectmen recommends approval (5-0).
Budget Committee recommends approval (6-1).

A YES vote authorizes an appropriation of \$225,000.

A NO vote authorizes an appropriation of \$0.

YES ___ NO ___

FORTY-SIX: Shall the Town (1) approve the purchase of a **Rescue Truck for York Beach Fire Department**; (2) appropriate a sum not to exceed **\$210,000** for the cost of this project; and (3) hereby ordain to fund this appropriation; authorize the Treasurer and the Chairman of the Board of Selectmen to issue, at one time or from time to time, general obligation securities of the Town of York, Maine, including temporary notes in anticipation of the sale thereof, in an aggregate principal amount not to exceed \$210,000 with the discretion to fix the date(s), maturity(ies), denomination(s), interest rate(s), places(s) of payment, call(s) for redemption, form(s), and other details of said securities, including execution and delivery of said securities against payment therefore, and to provide for the sale thereof, to be delegated to the Treasurer and the Chairman of the Board of Selectmen? **The first year payment of principal and interest, estimated to be \$30,500, will occur in 2019.**

Statement of Fact: This Article authorizes the purchase of a new Rescue Truck for the York Beach Fire Department. This is a primary response vehicle for medical calls. The new vehicle will replace a 2006 cab and chassis and a 1998 rescue box. The existing vehicle will be sold once the new vehicle is placed in service.

FINANCIAL STATEMENT

Total Town Indebtedness:

| | |
|--|----------------|
| A. Bonds outstanding and unpaid | \$37,033,521 |
| B. Bonds authorized and un-issued | 400,000 |
| C. Bonds to be issued if the Article is approved | <u>210,000</u> |
| Total | \$37,643,521 |

Costs:

At an estimated interest rate of 3% for a ten (10) year maturity, the estimated cost of the bond issue will be:

| | |
|--------------------|---------------|
| Principal | \$210,000 |
| Interest | <u>29,875</u> |
| Total Debt Service | \$239,875 |

Total estimated project costs including debt service: \$239,875

Validity: The validity of the bonds and the voters' ratification of the bonds may not be affected by any errors in the above estimates. If the actual amount of the total debt service for the bond issue varies from the estimate, the ratification by the electors is nevertheless conclusive and the validity of the bond issue is not affected by reason of the variance.

S/ Margaret M. McIntosh, Town Treasurer

Board of Selectmen recommends approval (5-0).
 Budget Committee recommends approval (7-0).

A YES vote authorizes an appropriation of \$210,000.

A NO vote authorizes an appropriation of \$0.

YES ___ NO ___

FORTY-SEVEN: Shall the Town (1) approve the funding for **Long Beach Seawall and Sidewalk Replacement**; (2) appropriate a sum not to exceed \$1,000,000 for the cost of this project; and (3) hereby ordain to fund this appropriation; authorize the Treasurer and the Chairman of the Board of Selectmen to issue, at one time or from time to time, general obligation securities of the Town of York, Maine, including temporary notes in anticipation of the sale thereof, in an aggregate principal amount not to exceed \$1,000,000 with the discretion to fix the date(s), maturity(ies), denomination(s), interest rate(s), places(s) of payment, call(s) for redemption, form(s), and other details of said securities, including execution and delivery of said securities against payment therefore, and to provide for the sale thereof, to be delegated to the Treasurer and the Chairman of the Board of Selectmen? **The first year payment of principal and interest, estimated to be \$80,625, will occur in 2019.**

Statement of Fact: This Article provides for seawall replacement and widening of the sidewalk along Long Beach Avenue to the north and south of the renovated bathhouse, completing the stretch between The Cutty Sark Motel to the north and approximately the Sun and Surf restaurant to the south. The actual southerly boundary will be determined at the time of construction bidding.

FINANCIAL STATEMENT

Total Town Indebtedness:

| | |
|--|------------------|
| A. Bonds outstanding and unpaid | \$37,033,521 |
| B. Bonds authorized and un-issued | 400,000 |
| C. Bonds to be issued if the Article is approved | <u>1,000,000</u> |
| Total | \$38,433,521 |

Costs:

At an estimated interest rate of 3% for a twenty (20) year maturity, the estimated cost of the bond issue will be:

| | |
|--------------------|----------------|
| Principal | \$1,000,000 |
| Interest | <u>351,250</u> |
| Total Debt Service | \$1,351,250 |

Total estimated project costs including debt service: \$1,351,250

Validity: The validity of the bonds and the voters' ratification of the bonds may not be affected by any errors in the above estimates. If the actual amount of the total debt service for the bond issue varies from the estimate, the ratification by the electors is nevertheless conclusive and the validity of the bond issue is not affected by reason of the variance.

S/ Margaret M. McIntosh, Town Treasurer

Board of Selectmen recommends approval (5-0).
 Budget Committee recommends approval (7-0).

A YES vote authorizes an appropriation of \$1,000,000.

A NO vote authorizes an appropriation of \$0.

YES ___ NO ___

FORTY-EIGHT: Shall the Town (1) approve the funding for **Replacing the Playground Equipment at Coastal Ridge Elementary School**; (2) appropriate a sum not to exceed \$176,000 for the cost of this project; and (3) hereby ordain to fund this appropriation; authorize the Treasurer and the Chairman of the Board of Selectmen to issue, at one time or from time to time, general obligation securities of the Town of York, Maine, including temporary notes in anticipation of the sale thereof, in an aggregate principal amount not to exceed \$176,000 with the discretion to fix the date(s), maturity(ies), denomination(s), interest rate(s), places(s) of payment, call(s) for redemption, form(s), and other details of said securities, including execution and delivery of said securities against payment therefore, and to provide for the sale thereof, to be delegated to the Treasurer and the Chairman of the Board of Selectmen? **The first year payment of principal and interest, estimated to be \$25,588, will occur in 2019.**

Statement of Fact: This project will fund the replacement of the playground equipment at the rear of Coastal Ridge Elementary. The new equipment will meet current safety code and the drainage of the play area will be improved. Replacement parts are no longer available for the existing play structures.

FINANCIAL STATEMENT

Total Town Indebtedness:

| | |
|--|----------------|
| A. Bonds outstanding and unpaid | \$37,033,521 |
| B. Bonds authorized and un-issued | 400,000 |
| C. Bonds to be issued if the Article is approved | <u>176,000</u> |
| Total | \$37,609,521 |

Costs:

At an estimated interest rate of 3% for a ten (10) year maturity, the estimated cost of the bond issue will be:

| | |
|--------------------|---------------|
| Principal | \$176,000 |
| Interest | <u>24,025</u> |
| Total Debt Service | \$200,025 |

Total estimated project costs including debt service: \$200,025

Validity: The validity of the bonds and the voters' ratification of the bonds may not be affected by any errors in the above estimates. If the actual amount of the total debt service for the bond issue varies from the estimate, the ratification by the electors is nevertheless conclusive and the validity of the bond issue is not affected by reason of the variance.

S/ Margaret M. McIntosh, Town Treasurer

Board of Selectmen recommends approval (5-0).
 School Committee recommends approval (4-0).
 Budget Committee recommends approval (7-0).

A YES vote authorizes an appropriation of \$176,000

A NO vote authorizes an appropriation of \$0

YES ___ NO ___

FORTY-NINE: Shall the Town (1) approve the funding for **Performing Various Exterior Work at all School Locations and the Superintendent's Office;** (2) appropriate a sum not to exceed **\$400,000** for the cost of this project; and (3) hereby ordain to fund this appropriation; authorize the Treasurer and the Chairman of the Board of Selectmen to issue, at one time or from time to time, general obligation securities of the Town of York, Maine, including temporary notes in anticipation of the sale thereof, in an aggregate principal amount not to exceed \$400,000 with the discretion to fix the date(s), maturity(ies), denomination(s), interest rate(s), places(s) of payment, call(s) for redemption, form(s), and other details of said securities, including execution and delivery of said securities against payment therefore, and to provide for the sale thereof, to be delegated to the Treasurer and the Chairman of the Board of Selectmen? **The first year payment of principal and interest, estimated to be \$90,000, will occur in 2019.**

Statement of Fact: This project will fund the replacement of fifty-five windows at Village Elementary School and twenty-five windows at York High School. The identified windows are from the 1970's and beyond their rated useful life. The new windows will improve building envelope energy efficiency. Additional exterior work will include replacing siding on the rear of the York High School Gym, including painting and trim work. Exterior masonry pointing will be repaired as needed at the schools and Central Office.

FINANCIAL STATEMENT

Total Town Indebtedness:

| | |
|--|---------------------|
| A. Bonds outstanding and unpaid | \$37,033,521 |
| B. Bonds authorized and un-issued | 400,000 |
| C. Bonds to be issued if the Article is approved | <u>400,000</u> |
| Total | \$37,833,521 |

Costs:

At an estimated interest rate of 3% for a five (5) year maturity, the estimated cost of the bond issue will be:

| | |
|---------------------------|------------------|
| Principal | \$400,000 |
| Interest | 30,000 |
| Total Debt Service | \$430,000 |

Total estimated project costs including debt service: \$430,000

Validity: The validity of the bonds and the voters' ratification of the bonds may not be affected by any errors in the above estimates. If the actual amount of the total debt service for the bond issue varies from the estimate, the ratification by the electors is nevertheless conclusive and the validity of the bond issue is not affected by reason of the variance.

S/ Margaret M. McIntosh, Town Treasurer

Board of Selectmen recommends approval (5-0).
 School Committee recommends approval (4-0).
 Budget Committee recommends approval (7-0).

A **YES** vote authorizes an appropriation of **\$400,000**

A **NO** vote authorizes an appropriation of **\$0**

YES ___ NO ___

FIFTY: Shall the Town (1) approve the funding for **Replacing Flooring and Stair Treads in York Middle School;** (2) appropriate a sum not to exceed **\$500,000** for the cost of this project; and (3) hereby ordain to fund this appropriation; authorize the Treasurer and the Chairman of the Board of Selectmen to issue, at one time or from time to time, general obligation securities of the Town of York, Maine, including temporary notes in anticipation of the sale thereof, in an aggregate principal amount not to exceed \$500,000 with the discretion to fix the date(s), maturity(ies), denomination(s), interest rate(s), places(s) of payment, call(s) for redemption, form(s), and other details of said securities, including execution and delivery of said securities against payment therefore, and to provide for the sale thereof, to be delegated to the Treasurer and the Chairman of the Board of Selectmen? **The first year payment of principal and interest, estimated to be \$63,125, will occur in 2019.**

Statement of Fact: This project will fund the replacement of approximately 27,000 square feet of flooring, aged vinyl composite tile (VCT) and rubber stair treads. The VCT will be replaced by ceramic tile due to the durability of ceramic and its ease of maintenance. Rubber treads will be used on the stairways and landings.

FINANCIAL STATEMENT

Total Town Indebtedness:

| | |
|--|---------------------|
| A. Bonds outstanding and unpaid | \$37,033,521 |
| B. Bonds authorized and un-issued | 400,000 |
| C. Bonds to be issued if the Article is approved | <u>500,000</u> |
| Total | \$37,933,521 |

Costs:

At an estimated interest rate of 3% for a ten (10) year maturity, the estimated cost of the bond issue will be:

| | |
|---------------------------|------------------|
| Principal | \$500,000 |
| Interest | <u>73,750</u> |
| Total Debt Service | \$573,750 |

Total estimated project costs including debt service: \$573,750

Validity: The validity of the bonds and the voters' ratification of the bonds may not be affected by any errors in the above estimates. If the actual amount of the total debt service for the bond issue varies from the estimate, the ratification by the electors is nevertheless conclusive and the validity of the bond issue is not affected by reason of the variance.

S/ Margaret M. McIntosh, Town Treasurer

Board of Selectmen recommends approval (5-0).
 School Committee recommends approval (4-0).
 Budget Committee recommends approval (7-0).

A **YES** vote authorizes an appropriation of **\$500,000**

A **NO** vote authorizes an appropriation of **\$0**

YES ___ NO ___

FIFTY-ONE: Shall the Town (1) approve the purchase of **Two 4WD Pick-up Trucks for the Public Works Department;** (2) appropriate a sum not to exceed **\$103,000** for the cost of these

vehicles; and (3) hereby ordain to fund this appropriation; authorize the Treasurer and the Chairman of the Board of Selectmen to issue, at one time or from time to time, general obligation securities of the Town of York, Maine, including temporary notes in anticipation of the sale thereof, in an aggregate principal amount not to exceed \$103,000 with the discretion to fix the date(s), maturity(ies), denomination(s), interest rate(s), places(s) of payment, call(s) for redemption, form(s), and other details of said securities, including execution and delivery of said securities against payment therefore, and to provide for the sale thereof, to be delegated to the Treasurer and the Chairman of the Board of Selectmen? **The first year payment of principal and interest, estimated to be \$25,575, will occur in 2019.**

Statement of Fact: This Article provides for the replacement of two pick-up trucks for the Public Works Department fleet. The first is a plow-equipped, four wheel drive 3/4-ton that will replace a 2008 pick-up. The old truck can no longer be inspected. The second is a plow-equipped, four wheel drive 1-ton that will replace a similar 2006 vehicle. Both trucks are frontline snow plow vehicles.

FINANCIAL STATEMENT

Total Town Indebtedness:

| | |
|--|----------------|
| A. Bonds outstanding and unpaid | \$37,033,521 |
| B. Bonds authorized and un-issued | 400,000 |
| C. Bonds to be issued if the Article is approved | <u>103,000</u> |
| Total | \$37,536,521 |

Costs:

At an estimated interest rate of 3% for a five (5) year maturity, the estimated cost of the bond issue will be:

| | |
|--------------------|--------------|
| Principal | \$103,000 |
| Interest | <u>7,575</u> |
| Total Debt Service | \$110,575 |

Total estimated project costs including debt service: \$110,575

Validity: The validity of the bonds and the voters' ratification of the bonds may not be affected by any errors in the above estimates. If the actual amount of the total debt service for the bond issue varies from the estimate, the ratification by the electors is nevertheless conclusive and the validity of the bond issue is not affected by reason of the variance.

S/ Margaret M. McIntosh, Town Treasurer

Board of Selectmen recommends approval (5-0).

Budget Committee recommends approval (7-0).

A **YES** vote authorizes an appropriation of **\$103,000**.

A **NO** vote authorizes an appropriation of **\$0**.

YES ____ NO ____

FIFTY-TWO: Shall the Town vote to appropriate a sum not to exceed \$45,000 for **Improvements to the TV Station Broadcast System**, and furthermore shall the Board of Selectmen adopt this line of the Town Budget as proposed by the Budget Committee? The purchase price would be taken from the Town's Fund Balance; there would be no additional tax appropriation requested for this purchase.

Statement of Fact: This Article would purchase engineering services and broadcast/computer hardware for the Town's local access television station.

Board of Selectmen recommends approval (5-0).

Budget Committee recommends approval (7-0).

A **YES** vote authorizes the expenditure of **\$45,000**.

A **NO** vote authorizes an appropriation of **\$0**.

YES ____ NO ____

FIFTY-THREE: Shall the Town (1) approve the purchase of a **Street Sweeper for the Public Works Department**; (2) appropriate a sum not to exceed \$230,000 for the cost of this vehicle; and (3) hereby ordain to fund this appropriation; authorize the Treasurer and the Chairman of the Board of Selectmen to issue, at one time or from time to time, general obligation securities of the Town of York, Maine, including temporary notes in anticipation of the sale thereof, in an aggregate principal amount not to exceed \$230,000 with the discretion to fix the date(s), maturity(ies), denomination(s), interest rate(s), places(s) of payment, call(s) for redemption, form(s), and other details of said securities, including execution and delivery of said securities against payment therefore, and to provide for the sale thereof, to be delegated to the Treasurer and the Chairman of the Board of Selectmen? **The first year payment of principal and interest, estimated to be \$31,013, will occur in 2019.**

Statement of Fact: This Article provides for a new street sweeper for use of the Public Works Department. With new federally-mandated stormwater standards, street sweeping requirements are wearing out the Town's current sweeper, which was not designed for the amount of use it has experienced in the past four years. The old sweeper will be traded at the time of purchase.

FINANCIAL STATEMENT

Total Town Indebtedness:

| | |
|--|----------------|
| A. Bonds outstanding and unpaid | \$37,033,521 |
| B. Bonds authorized and un-issued | 400,000 |
| C. Bonds to be issued if the Article is approved | <u>230,000</u> |
| Total | \$37,663,521 |

Costs:

At an estimated interest rate of 3% for a ten (10) year maturity, the estimated cost of the bond issue will be:

| | |
|--------------------|---------------|
| Principal | \$230,000 |
| Interest | <u>32,200</u> |
| Total Debt Service | \$262,200 |

Total estimated project costs including debt service: \$262,200

Validity: The validity of the bonds and the voters' ratification of the bonds may not be affected by any errors in the above estimates. If the actual amount of the total debt service for the bond issue varies from the estimate, the ratification by the electors is nevertheless conclusive and the validity of the bond issue is not affected by reason of the variance.

S/ Margaret M. McIntosh, Town Treasurer

Board of Selectmen recommends approval (5-0).

Budget Committee recommends approval (7-0).

A YES vote authorizes an appropriation of \$230,000.

A NO vote authorizes an appropriation of \$0.

YES ___ NO ___

FIFTY-FOUR: Shall the Town (1) approve the purchase of a John Deere 4600 (or equivalent) Utility Tractor for the Parks and Recreation Department (2) appropriate a sum not to exceed \$42,000 for the cost of this vehicle; and (3) hereby ordain to fund this appropriation; authorize the Treasurer and the Chairman of the Board of Selectmen to issue, at one time or from time to time, general obligation securities of the Town of York, Maine, including temporary notes in anticipation of the sale thereof, in an aggregate principal amount not to exceed \$42,000 with the discretion to fix the date(s), maturity(ies), denomination(s), interest rate(s), places(s) of payment, call(s) for redemption, form(s), and other details of said securities, including execution and delivery of said securities against payment therefore, and to provide for the sale thereof, to be delegated to the Treasurer and the Chairman of the Board of Selectmen? **The first year payment of principal and interest, estimated to be \$6,100, will occur in 2019.**

Statement of Fact: This Article provides for the replacement of a 2000 utility tractor used by the Parks and Recreation Department for turf and grounds maintenance at Town and School properties, as well as other heavier work associated with building and grounds maintenance. The current vehicle will be traded or sold at the time of purchase of the new tractor.

FINANCIAL STATEMENT

Total Town Indebtedness:

| | |
|--|--------------|
| A. Bonds outstanding and unpaid | \$37,033,521 |
| B. Bonds authorized and un-issued | 400,000 |
| C. Bonds to be issued if the Article is approved | 42,000 |
| Total | \$37,475,521 |

Costs:

At an estimated interest rate of 3% for a ten (10) year maturity, the estimated cost of the bond issue will be:

| | |
|--------------------|----------|
| Principal | \$42,000 |
| Interest | 5,975 |
| Total Debt Service | \$47,975 |

Total estimated project costs including debt service: \$47,975

Validity: The validity of the bonds and the voters' ratification of the bonds may not be affected by any errors in the above estimates. If the actual amount of the total debt service for the bond issue varies from the estimate, the ratification by the electors is nevertheless conclusive and the validity of the bond issue is not affected by reason of the variance.

S/ Margaret M. McIntosh, Town Treasurer

Board of Selectmen recommends approval (5-0).
Budget Committee recommends approval (7-0).

A YES vote authorizes an appropriation of \$42,000.

A NO vote authorizes an appropriation of \$0.

YES ___ NO ___

FIFTY-FIVE: Shall the Town (1) approve the funding for **Paving the Parking Lots at Bog Road Fields**; (2) appropriate a sum not to exceed \$100,000 for the cost of this project; and (3) hereby ordain to fund this appropriation; authorize the Treasurer and the Chairman of the Board of Selectmen to issue, at one time or from time to time, general obligation securities of the Town of York, Maine, including temporary notes in anticipation of the sale thereof, in an aggregate principal amount not to exceed \$100,000 with the discretion to fix the date(s), maturity(ies), denomination(s), interest rate(s), places(s) of payment, call(s) for redemption, form(s), and other details of said securities, including execution and delivery of said securities against payment therefore, and to provide for the sale thereof, to be delegated to the Treasurer and the Chairman of the Board of Selectmen? **The first year payment of principal and interest, estimated to be \$12,688, will occur in 2019.**

Statement of Fact: This Article provides for paving of the parking lots at the Bog Road athletic fields. This will improve safety for drivers and pedestrians, allow more vehicles to be parked in the lots, and reduce annual maintenance.

FINANCIAL STATEMENT

Total Town Indebtedness:

| | |
|--|--------------|
| A. Bonds outstanding and unpaid | \$37,033,521 |
| B. Bonds authorized and un-issued | 400,000 |
| C. Bonds to be issued if the Article is approved | 100,000 |
| Total | \$37,533,521 |

Costs:

At an estimated interest rate of 3% for a fifteen (15) year maturity, the estimated cost of the bond issue will be:

| | |
|--------------------|-----------|
| Principal | \$100,000 |
| Interest | 19,000 |
| Total Debt Service | \$119,000 |

Total estimated project costs including debt service: \$119,000

Validity: The validity of the bonds and the voters' ratification of the bonds may not be affected by any errors in the above estimates. If the actual amount of the total debt service for the bond issue varies from the estimate, the ratification by the electors is nevertheless conclusive and the validity of the bond issue is not affected by reason of the variance.

S/ Margaret M. McIntosh, Town Treasurer

Board of Selectmen recommends approval (5-0).
Budget Committee recommends approval (7-0).

A YES vote authorizes an appropriation of \$100,000.

A NO vote authorizes an appropriation of \$0.

YES ___ NO ___

FIFTY-SIX: Shall the Town (1) approve the purchase of **Two Vehicles for the Purpose of Transporting Students**; (2) appropriate

a sum not to exceed \$80,000 for the cost of these vehicles; and (3) hereby ordain to fund this appropriation; authorize the Treasurer and the Chairman of the Board of Selectmen to issue, at one time or from time to time, general obligation securities of the Town of York, Maine, including temporary notes in anticipation of the sale thereof, in an aggregate principal amount not to exceed \$80,000 with the discretion to fix the date(s), maturity(ies), denomination(s), interest rate(s), places(s) of payment, call(s) for redemption, form(s), and other details of said securities, including execution and delivery of said securities against payment therefore, and to provide for the sale thereof, to be delegated to the Treasurer and the Chairman of the Board of Selectmen? **The first year payment of principal and interest, estimated to be \$22,000, will occur in 2019.**

Statement of Fact: This project will fund the purchase of two vehicles, one replacement, and one fleet addition. The vehicles are needed to transport students to vocational and technical training locations. Vehicles are also used after hours and on weekends for co-curricular activities and athletics.

FINANCIAL STATEMENT

Total Town Indebtedness:

| | |
|--|---------------|
| A. Bonds outstanding and unpaid | \$37,033,521 |
| B. Bonds authorized and un-issued | 400,000 |
| C. Bonds to be issued if the Article is approved | <u>80,000</u> |
| Total | \$37,513,521 |

Costs:

At an estimated interest rate of 3% for a five (5) year maturity, the estimated cost of the bond issue will be:

| | |
|--------------------|--------------|
| Principal | \$80,000 |
| Interest | <u>5,250</u> |
| Total Debt Service | \$85,250 |

Total estimated project costs including debt service: \$85,250

Validity: The validity of the bonds and the voters' ratification of the bonds may not be affected by any errors in the above estimates. If the actual amount of the total debt service for the bond issue varies from the estimate, the ratification by the electors is nevertheless conclusive and the validity of the bond issue is not affected by reason of the variance.

S/ Margaret M. McIntosh, Town Treasurer

Board of Selectmen recommends approval (5-0).
 School Committee recommends approval (4-0).
 Budget Committee recommends approval (6-1).

A **YES** vote authorizes an appropriation of **\$80,000**

A **NO** vote authorizes an appropriation of **\$0**

YES ____ NO ____

FIFTY-SEVEN: Shall the Town (1) approve the purchase of a **Patrol Plow Truck for the Public Works Department**; (2) appropriate a sum not to exceed **\$167,000** for the cost of this vehicle; and (3) hereby ordain to fund this appropriation; authorize the Treasurer and the Chairman of the Board of Selectmen to issue, at one time or from time to time, general obligation securities of the Town of York, Maine, including temporary notes in anticipation of

the sale thereof, in an aggregate principal amount not to exceed **\$167,000** with the discretion to fix the date(s), maturity(ies), denomination(s), interest rate(s), places(s) of payment, call(s) for redemption, form(s), and other details of said securities, including execution and delivery of said securities against payment therefore, and to provide for the sale thereof, to be delegated to the Treasurer and the Chairman of the Board of Selectmen? **The first year payment of principal and interest, estimated to be \$26,363, will occur in 2019.**

Statement of Fact: This Article provides purchase of a heavy duty, six wheel dump and plow truck for the Department of Public Works. This is a scheduled replacement of a 2008 International 7400 used for both summer and winter road maintenance activities. The truck being replaced will be traded or sold and proceeds added to this purchase.

FINANCIAL STATEMENT

Total Town Indebtedness:

| | |
|--|----------------|
| A. Bonds outstanding and unpaid | \$37,033,521 |
| B. Bonds authorized and un-issued | 400,000 |
| C. Bonds to be issued if the Article is approved | <u>167,000</u> |
| Total | \$37,600,521 |

Costs:

At an estimated interest rate of 3% for a ten (10) year maturity, the estimated cost of the bond issue will be:

| | |
|--------------------|---------------|
| Principal | \$167,000 |
| Interest | <u>22,925</u> |
| Total Debt Service | \$189,925 |

Total estimated project costs including debt service: \$189,925

Validity: The validity of the bonds and the voters' ratification of the bonds may not be affected by any errors in the above estimates. If the actual amount of the total debt service for the bond issue varies from the estimate, the ratification by the electors is nevertheless conclusive and the validity of the bond issue is not affected by reason of the variance.

S/ Margaret M. McIntosh, Town Treasurer

Board of Selectmen recommends approval (5-0).
 Budget Committee recommends approval (7-0).

A **YES** vote authorizes an appropriation of **\$167,000**.

A **NO** vote authorizes an appropriation of **\$0**.

YES ____ NO ____

FIFTY-EIGHT: Shall the Town authorize the expenditure of **\$140,000** from the **Beach Reserve Account**, and apply such funds to the purchase of **Fourteen Additional Parking Kiosks for Long Beach**?

Statement of Fact: This Article allows for the expenditure of funds remaining in the Beach Reserve Account. As of February 27, 2018 the balance of this reserve fund is \$148,000. The funds in this reserve account were generated by parking meters, beach parking stickers, and parking tickets.

Board of Selectmen recommends approval (5-0).

Budget Committee recommends approval (7-0).

YES ___ NO ___

A **YES** vote authorizes the use of **\$140,000**, from the **Beach Reserve Account**.

- **LEVY LIMIT** -

A **NO** vote authorizes no use of the **Beach Reserve Account**.

YES ___ NO ___

FIFTY-NINE: Shall the Town authorize the expenditure of **\$135,000** from the **Sohier Park Enterprise Fund**, and apply such funds to fund **Exterior Restorations at the Nubble Lighthouse**?

Statement of Fact: This Article allows for the expenditure of funds previously appropriated to be spent on exterior restorations at Nubble Lighthouse and removal of the overboard discharge (septic) system on the island. As of June 30, 2017 the fund balance was \$303,037. Funds were generated by sales at the Nubble Light Gift Shop and other fundraising specifically for this purpose.

Board of Selectmen recommends approval (5-0).
Budget Committee recommends approval (7-0).

A **YES** vote authorizes the use of **\$135,000**, from the **Sohier Park Enterprise Fund**.

A **NO** vote authorizes no use of the **Sohier Park Enterprise Fund**.

YES ___ NO ___

SIXTY: Shall the Town raise and appropriate a sum not to exceed **\$54,000** for **Bond Financing Costs**, and furthermore, shall the Board of Selectman adopt this line item of the Town Budget, as proposed by the Budget Committee?

Statement of Fact: The issuance of bonds carries with it legal and financial review costs of approximately \$54,000. If the funds are not needed they would revert to the general fund balance.

Board of Selectmen recommends approval (5-0).
Budget Committee recommends approval (7-0).

A **YES** vote will authorize an appropriation of **\$54,000**.

A **NO** vote authorizes an appropriation of **\$54,000**.

YES ___ NO ___

SIXTY-ONE: Shall the Town approve the **Five (5) Year Capital Improvements Program** as proposed by the Board of Selectmen?

Statement of Fact: The Town Charter requires the Board of Selectmen to adopt a Five-Year Capital Improvements Program. A Capital Item is defined as: any equipment, facility, infrastructure or land that costs more than \$20,000 and provides a useful life of three or more years, and all licensed motor vehicles. Approval of this article does not authorize any expenditure.

Board of Selectmen recommends approval (5-0).
Budget Committee recommends approval (7-0).

SIXTY-TWO: Shall the Town approve raising the levy limit of the Town of York Municipal Budget for the purpose of funding all of the preceding articles of the municipal budget approved by the voters hereunder?

Statement of Fact: The State law known as LD 1 requires an affirmative vote to allow a municipality to raise the property tax limit higher than allowed under LD 1. Under LD 1 the maximum property tax levy for the Town of York municipal budget is \$13,649,036. If all articles contained herein concerning the municipal budget are approved, the amount appropriated will be \$15,590,022.

Board of Selectmen recommends approval (5-0).
Budget Committee recommends approval (7-0).


A **YES** vote will allow the appropriation of all voter-approved articles.

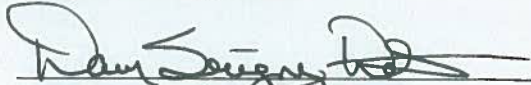
A **NO** vote may result in an appropriation less than what has been approved.

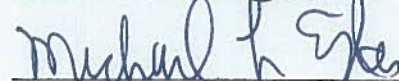
YES ___ NO ___


Dated at York this Twelfth day of March, Two Thousand Eighteen:

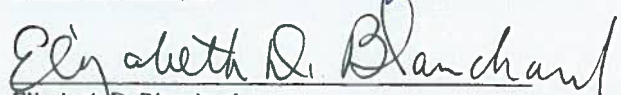
BOARD OF SELECTMEN


Todd A. Frederick., Chairman


Dawn Sevigny-Watson, Vice Chairman


Michael L. Estes


Robert E. Palmer, Jr.


Elizabeth D. Blanchard

TOWN OF YORK
RECALL ELECTION REFERENDUM
YORK, MAINE APRIL 7, 2018

TO: Douglas P. Bracy, Constable of the Town of York, York, Maine

Greetings:

In the name of the State of Maine, you are hereby required to notify and warn the voters of the Town of York, in said County, qualified by law to vote in Town affairs, to meet at the **Robert E. Butler Gymnasium at York High School on Saturday, April 7, 2018** between the hours of 8:00 o'clock in the forenoon and 8:00 o'clock in the evening, then and there to act on Article One, said Article being set out below to wit:

ARTICLE ONE: This question is a vote for or against the recall of the named incumbent:

VOTE FOR OR AGAINST

For the Removal of Richard H. Bachelder _____
Against the Removal of Richard H. Bachelder _____

Dated at York this Twenty-Sixth day of February, Two Thousand Eighteen:

BOARD OF SELECTMEN

Todd A. Frederick, Chairman

Dawn Sevigny-Watson, Vice Chairman

Robert E. Palmer, Jr.

Michael L. Estes

Elizabeth D. Blanchard

**TOWN OF YORK
SPECIAL GENERAL REFERENDUM WARRANT
ARTICLES TO BE ACTED UPON AT THE SPECIAL GENERAL REFERENDUM
YORK, MAINE MAY 19, 2018**

TO: Douglas Bracy, Constable of the Town of York, Maine

Greetings:

In the name of the State of Maine, you are hereby required to notify and warn the voters of the Town of York, in said County, qualified by law to vote in Town affairs, to meet at the **Robert E. Butler Gymnasium at York High School on Saturday, May 19, 2018** between the hours of 8:00 o'clock in the forenoon and 8:00 o'clock in the evening, then and there to act on Articles One through Three, said articles being set out below to wit:

ONE: Shall the Town hereby approve the Board of Selectmen's **Order of Discontinuance**, including discontinuance of a public easement, with no damages awarded to abutters for the southernmost 200 feet of Williams Avenue, in exchange for granting an easement to the Town to construct up to 10 public parking spaces at 257 York Street?

Statement of Fact: This portion of Williams Avenue is completely surrounded by York Hospital who has requested to acquire that portion of the road for its use. The process for discontinuance is specified by Maine State Law Title 23 MRS 3026-A.

Board of Selectmen recommends approval (5-0).

YES _____ NO _____

TWO: The Town hereby ordains amendment of the **Zoning Ordinance** to change the boundaries of the York Village Hospital Overlay District to include an additional parcel and portion of Williams Ave as shown on the map "York Zoning Ordinance: Draft York Village Hospital Overlay District" dated January 31, 2018.

Statement of Fact: The purpose of this amendment is to expand the York Village Hospital Overlay District by including an additional parcel located at 18 Williams Ave as well as a portion of Williams Ave that gives access to York Hospital. The exact area is delineated on a plan entitled "York Hospital Williams Avenue Right-of-Way Acquisition Plan" by Altus Engineering, Inc. with a revision date of 5/23/2017. This amendment is in keeping with York's Comprehensive Plan, specifically future land use recommendation #2 in the York Village Center Area, regarding the allowance of reasonable expansion of York Hospital.

Board of Selectmen recommends approval (5-0).

Planning Board recommends approval (5-0)

YES _____ NO _____

THREE: Shall the Town ask the Maine Legislature to delete Section 10, Planning Board and Board of Appeals Appointments, of the 1977 Act Repealing the York Beach Village Corporation?

Statement of Fact: When the York Beach Village Corporation was repealed in 1977, one of the provisions was for the Town to keep one seat on the Planning Board and one seat on the Board of Appeals reserved for people from the York Beach geographical area. At times these seats have remained vacant because nobody in this area asked to serve.

Board of Selectmen recommends approval (5-0).

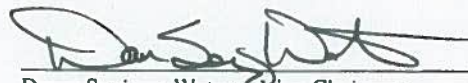
YES _____ NO _____

Dated at York this Twelfth day of March, Two Thousand Eighteen:

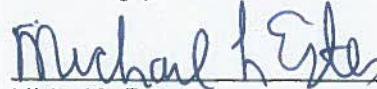
BOARD OF SELECTMEN



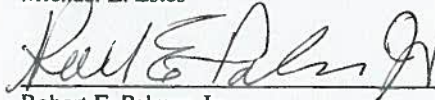
Todd A. Frederick., Chairman



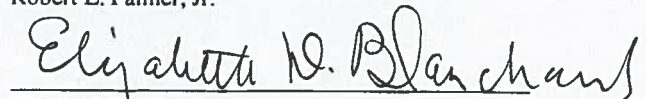
Dawn Sevigny-Watson, Vice-Chairman



Michael L. Estes



Robert E. Palmer, Jr.



Elizabeth D. Blanchard