

TOWN OF YORK, MAINE

2018-2019



TABLE OF CONTENTS

| | |
|---|-----|
| Municipal, School and State Phone Numbers | 4 |
| General Information | 5 |
| Town and School Building Information | 6 |
| Elected Officials | 7 |
| REPORTS | |
| Municipal Department Reports | |
| Town Manager | 9 |
| Town Clerk/Tax Collector | 10 |
| Tax Assessor | 19 |
| Parks and Recreation | 21 |
| Public Safety | |
| Police | 23 |
| Communications | 29 |
| Animal Control | 32 |
| Harbor Master | 36 |
| Emergency Management Report | 38 |
| Family Disaster Plan | 40 |
| Village Fire Department | 44 |
| Beach Fire Department | 45 |
| Code Enforcement | 46 |
| School Department Reports | |
| Coastal Ridge Elementary School | 49 |
| Director of Technology and Libraries | 50 |
| Board and Committee Reports | |
| Energy Steering Committee | 52 |
| Parks and Recreation Board | 57 |
| Bicycle and Pedestrian Committee | 58 |
| York Housing Authority | 59 |
| Utility District Reports | |
| York Sewer District | 61 |
| York Water District | 64 |
| Auditor’s Financial Report | 69 |
| Referenda Warrants | |
| November 2018 | 149 |
| May 2019 | 152 |



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.



PHONE NUMBERS

MUNICIPAL

| | |
|---------------------------------|----------------|
| 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 \$37.00 | 1991 \$28.00 | 1992 \$13.20 | 1993 \$12.90 | 1994 \$12.80 | 1995 \$13.10 |
| 1996 \$13.10 | 1997 \$14.10 | 1998 \$14.60 | 1999 \$15.70 | 2000 \$17.10 | 2001 \$19.00 |
| 2002 \$10.25 | 2003 \$9.70 | 2004 \$8.75 | 2005 \$8.46 | 2006 \$8.14 | 2007 \$8.10 |
| 2008 \$8.23 | 2009 \$8.58 | 2010 \$9.10 | 2011 \$9.35 | 2012 \$9.96 | 2013 \$10.43 |
| 2014 \$10.70 | 2015 \$11.00 | 2016 \$11.15 | 2017 \$10.95 | 2018 \$11.15 | |

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

Public Works

115 Chase's Pond Road

Recycling and Composting Facility

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

York Public Library

15 Long Sands Road

School Central 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

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

School Committee

David Herbein
Brenda Alexander
Julie Eneman
Meaghan Schoff
Meredith Schmid

Town Clerk

Mary-Anne Szeniaewski

Town Treasurer

Lawrence A. Graves

Moderator

Russell F. Osgood



MUNICIPAL DEPARTMENT REPORTS



TOWN MANAGER

Remember when a militia from Massachusetts marched north into the Province of Mayne and took over by force? Of course you don't remember because it happened in 1652, but it was that action that led to our community being named York. There is so much more to this story, but who really cares? Does it matter today? Interestingly enough, yes it does! As we seek to settle the location of the border between York and Kittery, the documentation of that 1652 action will be key. And as we look to understand ownership of the glebe land in York Village (this being the land around Town Hall), again that 1652 takeover is relevant. It never ceases to amaze me that history going back over a century before the founding of the nation still impacts current events today.

Typically, an annual report would highlight accomplishments like the restoration of the Cape Neddick Light Station in the summer of 2018, the construction of a new road between York Beach and Route One (not quite finished, but really close!), and the opening of our amazing new bathhouse on Long Sands Beach. These accomplishments are on the heels of earlier completion of the new Police Station, the High School Community Auditorium, acquisition of the property on Route One for Public Works, and the new Parks & Recreation maintenance garage at Bog Road. For decades the Town did precious little with regard to municipal facilities, in large part forced by necessity of keeping up with then-burgeoning school needs. As school enrollments have dropped and the economy has boomed, the Town has been able to reverse this trend. Much credit is due to staff and boards which acted a decade or more ago to set these accomplishments in motion.

There is still much to be done. Town Hall expansion is the top priority moving forward, tentatively slated for voter consideration a couple years from now. A new community center is also being contemplated, perhaps six to 10 years out. There is also the matter of the newly acquired property on Route One and eventual movement of public works operations and facilities to that location. This, too, is probably half a decade or more out in the future. These are the big facility changes I see coming.

There is an underlying current that has crystalized in the Green Recreation Enterprise zone in York Beach. It is a philosophy that much of the Town's focus on future development should bolster the tandem concept of natural resources and outdoor recreation by day, food and culture by night. We'll see this in development of the Town's surplus property in York Beach. We are seeing this as we look at improvements to public spaces along Long Sands Beach. We are seeing this as we look at improving management of use in the Mount Agamenticus region. This is an approach to change that we hope will enhance the quality of life for year-round and seasonal residents while also accommodating the attractiveness of our community to visitors.

Respectfully Submitted By: Stephen H. Burns, Town Manager



TOWN CLERK AND TAX COLLECTOR

TOWN CLERK AND TAX COLLECTOR STATISTICS

Respectfully Submitted By: Mary-Anne Szeniewski, Town Clerk

| <u>MOTOR VEHICLE REGISTRATIONS</u> | | <u>DOG LICENSES</u> | |
|---|-------|--|------|
| PASSENGER CARS | 10728 | NON-NEUTERED | 221 |
| COMMERCIAL VEHICLES | 509 | NEUTERED | 2559 |
| MOTORCYCLES/MOPEDS | 698 | KENNELS | 3 |
| TRAILERS | 954 | | |
| | | | |
| <u>RECREATIONAL VEHICLE REGISTRATIONS</u> | | <u>VITAL RECORDS</u> <u>1/1/2018 - 12/31/2018</u> | |
| BOATS | 996 | BIRTHS | 362 |
| ATVS | 215 | DEATHS | 173 |
| SNOWMOBILES | 157 | MARRIAGES | 320 |

UNPAID REAL ESTATE TAXES AS OF 6/30/2018

| | |
|-----------------------------|-----------|
| 150 US ROUTE ONE LLC | 2,150.94 |
| 150 US ROUTE ONE LLC | 39.45 |
| 7 OCEAN AVENUE LLC | 13,731.12 |
| ALBA WAYNE | 111.51 |
| ALTERMAN ROSE F LIFE ESTATE | 3,535.57 |
| ANDERSON CATHY MARDEN | 1,417.84 |
| ANDERSON JESSICA/HAROLD | 2,363.58 |
| ANDERSON KIMBERLY | 214.44 |
| ANDERSON KIMBERLY | 1,045.54 |
| APEX PROPERTIES LLC | 3,600.18 |

| | |
|--------------------------------|-----------|
| APPLE TRUST | 38,286.49 |
| ARRA ROBERT W | 4,955.79 |
| ARSENAULT ROSEMARIE/EDWARD | 1,367.76 |
| AUSTIN GEORGE III/SANDRA R | 662.29 |
| AVERY WAYNE D II | 148.74 |
| BARBER JONATHAN/KAREN E | 2,178.87 |
| BARTLETT RICHARD I/LYNNE | 3,351.50 |
| BASILEO DOMINICK | 2,272.29 |
| BATLEY BETSY/SALLY JOHNSTON TR | 2,133.76 |
| BEAN J WARREN/SHIRLEY | 2,653.94 |

TOWN OF YORK, MAINE – 2018-2019 ANNUAL REPORT

| | |
|--------------------------------|----------|
| BERGERON THOMAS/JEANNINE | 20.10 |
| BESSETTE PATRICIA | 953.97 |
| BIGELOW SANDRA A | 1,873.32 |
| BISHOP JAMES R/RUBY I | 4,479.46 |
| BLAISDELL DOUGLAS M | 3,842.72 |
| BLUE RIDGE CORPORATION | 769.60 |
| BOSSI JOHN/D MICHELLE | 1,797.80 |
| BOSSI RUTHANNE/ANTHONY JR | 8,290.06 |
| BOURASSA DONNA | 92.89 |
| BOYLE KEVIN/JOANNE D | 1,706.92 |
| BRACY GERALD A | 260.43 |
| BRANDT JAMES C/MARIANNE | 2,400.90 |
| BRIDGES CASEY S/JENNIFER L | 679.81 |
| BRIDGES ERICA M | 788.14 |
| BRILLING JACLYN/JOHN/GLORIA | 17.69 |
| BROOKS EDWARD/MICHELLE | 100.56 |
| BROWN CINDY L | 3,341.76 |
| BROWN EDWIN/PHILIP/CARLTON | 424.68 |
| BUCKLEY RICHARD | 2,196.39 |
| BURKE DIANE M | 23.48 |
| BURKE STEVEN E TRUSTEE | 16.12 |
| BUSHONG CYNTHIA/GLENN | 685.83 |
| BUTLER VIVIAN K ESTATE OF | 84.13 |
| BUTLER VIVIAN K ESTATE OF | 87.96 |
| BUTTIGNOL JEAN/VALENTINO | 806.83 |
| CABRAL JOHN | 824.35 |
| CALLERY III JAMES | 1,873.91 |
| CAMIRE CLAYTON H | 3,885.02 |

| | |
|---|----------|
| CARCIERI DOMENIC J/LAURIE A | 4,699.01 |
| CARIER DENNYS | 74.28 |
| CATCHICK CHRISTINE/MATTHEW TR | 2,240.19 |
| CHAMBERS MATTHEW R | 717.33 |
| CHISHOLM JAMES E JR TRUSTEE | 68.94 |
| CHURCHILL CHARON L. | 1,640.13 |
| CHURCHILL COWBOY CAFÉ CORP | 2,907.05 |
| CLARK JEFFREY J TRUSTEE | 2,112.07 |
| CLARK LEROY E/JEANNE P | 1,670.24 |
| CLARK TAYLOR M | 2,326.69 |
| CLOUGH JULIA S | 86.87 |
| CLOUGH JULIA S | 577.43 |
| CLOUGH JULIA S | 5.89 |
| CLOUTIER GERMAIN A SR | 246.19 |
| COBURN RICHARD/MARGARET | 1,590.17 |
| CONLEY LOUISE/KEVIN | 206.22 |
| CONNELLY ROBERT F | 3,162.18 |
| CONNOLLY THOMAS F/CHRISTIE L | 3,601.27 |
| CONNOLLY THOMAS F/CHRISTIE L | 2,672.71 |
| CONTAXES-SPARKS MARY | 56.82 |
| COOLEY KIM H/FRANDLIN R SCOTT TRUSTEES | 2,202.96 |
| COOLEY PATRICK/DANIELLE | 1,228.41 |
| CORAS IOMPAIR DUINNIN INC | 3,243.21 |
| COTE JEFF/LISA | 161.88 |
| COUGHLIN SCOTT | 961.23 |
| COUTURE PAUL E/LINDA J | 2,141.64 |
| COWAN NANCY R | 1,405.79 |
| CRAFTS ROBERT H/RITA A | 2,521.76 |

TOWN OF YORK, MAINE – 2018-2019 ANNUAL REPORT

| | |
|---------------------------------|----------|
| CRIBBY BRIAN S/KAREN A | 3,296.31 |
| CROSHAW WILLIAM M SR | 2,086.89 |
| CROSSLEY GLADYS | 157.50 |
| CROSSLEY GLADYS | 3,315.48 |
| DALY ROBERT E | 2,034.33 |
| DAVIS MURIEL J | 1,983.96 |
| DE LA PENNA PAUL H | 3,046.10 |
| DE LA PENNA PAUL H | 1,596.32 |
| DEACON WILLIAM C/LINDA A | 5,571.18 |
| DELORIE MARGARET/DIANE/DAVID | 3,354.90 |
| DELUCA STEVEN J | 765.22 |
| DENIS MARC/CHERYL | 3,426.07 |
| DENNIS GWENDOLYN E M TRUSTEE | 357.10 |
| DENNIS JUDITH | 4,221.04 |
| DENTREMONT DAVID P | 2,466.85 |
| DESROCHES DIANNE M | 2,878.57 |
| DEVINE SUE ANN | 106.03 |
| DIBIASE COSMO J TRUSTEE | 1,832.84 |
| DIXON CLYDE JR | 2,916.90 |
| DIXON CLYDE N JR | 2,793.16 |
| DIXON CLYDE N | 631.63 |
| DIXON MARGARET W | 756.46 |
| DIXON MARGARET W | 1,118.91 |
| DIXON MARGARET W | 1,449.60 |
| DLJ GROUP LLC | 1,704.33 |
| DONIS NICHOLAS/ARTEMIS | 2,288.37 |
| DOWNEY LORETTA TRUSTEE | 1,179.68 |
| DOWNEY LORETTA TRUSTEE | 1,024.19 |

| | |
|------------------------------------|-----------|
| DOWNING THOMASINA K | 2,059.51 |
| DREAMZ UNLIMITED | 416.46 |
| DUFFY TATE/ERIN | 661.19 |
| DULL WILLIAM M | 24.63 |
| DUNNAN DIANA/BRUCE/DOUGLAS | 29,837.47 |
| DUONOLO BARBARA A | 954.84 |
| EASTBROOK TIMBER CO INC. | 254.95 |
| EATON WENDY A | 116.98 |
| EFH INC | 20,608.81 |
| EMMONS LISA E | 1,153.94 |
| FAGAN FRANCIS J | 3,578.28 |
| FAMILY LTD PARTNERSHIP 4YRH35P | 13.81 |
| FAMILY LTD PARTNERSHIP 5YRL47S | 17.52 |
| FASTMAN ROBIN D | 3,018.73 |
| FIFTEEN RAILROAD ONE LLC | 2,231.42 |
| FINN DIEDRE | 45.81 |
| FITCH NANCY M | 3,774.26 |
| FOX ELEANOR/DIANNE | 178.18 |
| FRASSO HENRIETTA/SALVUCCI SUSAN | 932.68 |
| FRAZIER DOUGLAS/MICHELLE | 2,809.59 |
| FREEMAN MARK E | 2,996.83 |
| FREEMAN MARK TRUSTEE | 1,445.22 |
| FREEMAN MARK | 1,026.93 |
| FREEMAN PAUL W | 1,921.54 |
| GAFFNEY PAULINE M TRUSTEE | 1,993.26 |
| GAMACHE CHRISTOPHER/KATE | 1,768.24 |
| GEARY EDWARD/KAREN | 1,852.60 |
| GELFUSO LOUIS JR/MELISSA | 1,275.49 |

TOWN OF YORK, MAINE – 2018-2019 ANNUAL REPORT

| | |
|---------------------------------------|----------|
| GENEWICZ MICHAEL | 15.03 |
| GENRICH MICHAEL TRUSTEE | 5,127.70 |
| GEORGE MARY FRANCES | 64.42 |
| GIBSON JOHN/MARY | 3,769.90 |
| GLANCY ROBERT F JR | 120.27 |
| GOLDMAN EDWARD C/ANITA L | 36.89 |
| GOLEN FRANCIS/CAROL | 111.51 |
| GONTHIER RONALD/RICHEY MICHAEL | 19.40 |
| GOODWIN ALLEN/DOROTHY | 2,610.29 |
| GORMAN JONATHAN T | 630.74 |
| GRANT SCOTT/PANTAS JOAN/ANDREWS ROBIN | 2,165.73 |
| GREAT WORKS REGIONAL LAND TRUST | 819.97 |
| GREER TIMOTHY/JENNIFER | 3,466.59 |
| GREY GERALDINE H/JAN HARRIMAN TRUSTEE | 302.04 |
| GREY GERALDINE H/JAN HARRIMAN TRUSTEE | 2,409.91 |
| GRIFFIN WILLIAM | 114.79 |
| GROVER CHIUMON L | 1,432.08 |
| GROVER DONALD E/CHIUMON L | 1,123.29 |
| GROVER DONALD E/CHIUMON L | 2,969.46 |
| GROVER DONALD E/CHIUMON L | 383.07 |
| GROVER DONALD E | 2,903.76 |
| HACKETT WILLIAM J LIFE ESTATE | 2,741.70 |
| HALLOCK SUSAN | 112.60 |
| HANCOCK BETH MARY | 7,644.01 |
| HANCOCK BETH TRUSTEE | 3,311.10 |
| HANSON NORMAN E | 2,242.38 |
| HARBOR PINES LLC | 1,284.25 |
| HAZZARD PAUL J | 1,028.02 |

| | |
|--------------------------------|-----------|
| HERPST JOSEPH | 97.27 |
| HICKS ELVIRA C | 2,259.90 |
| HILL DANIEL G | 924.47 |
| HILL DENIS M | 901.04 |
| HOLLAND DONALD W TRUSTEE | 2,425.97 |
| HOLLAND SCOTT/KIM | 1,323.12 |
| HOLMES PRISCILLA | 13.45 |
| HUGHES PHILIP | 208.96 |
| HUMPHREY PARKER/GEORGIANA | 1,612.72 |
| HUMPHREY PETER/SARAH | 1,288.30 |
| HUSTIS PHILIP/ELIZABETH | 6,834.81 |
| HUTCH BARRY | 2,937.70 |
| IANNACO ANGELO TRUSTEE | 429.06 |
| JAMERSON LAURA/ERIC | 23.45 |
| JELLISON JEFFREY R/ELIZABETH T | 851.78 |
| JENNISON JEAN O | 4,135.63 |
| JOHNSON THERESE | 3,097.57 |
| JUNIPER CABERNET LLC | 473.40 |
| KEEFE KENNETH JR | 93.99 |
| KEEN KENNETH R | 3,087.72 |
| KEENE DOUGLAS J/DETWILER LAURA | 1,735.39 |
| KELLY PAMELA TRUSTEE | 12,253.96 |
| KELLY REBECCA A KNOX | 311.00 |
| KERRIGAN MARK/KIM TRUSTEES | 3,282.63 |
| KIMBALL LINDA L | 1,029.12 |
| KNIGHT MICHELLE D/RICHARD S JR | 4,888.99 |
| KNIGHT RICHARD S JR/MICHELLE D | 4,367.77 |
| KNIGHT RICHARD S JR/MICHELLE | 2,810.68 |

TOWN OF YORK, MAINE – 2018-2019 ANNUAL REPORT

| | |
|----------------------------------|----------|
| KNIGHT RICHARD S | 2,073.75 |
| KNUDSEN RICHARD/KATHLEEN | 116.98 |
| KNUDSEN ROBERT | 126.84 |
| KONDO ERIK P | 1,930.85 |
| KOZLOWSKI KAREN J TRUSTEE | 2,967.81 |
| KOZLOWSKI STEVEN | 908.66 |
| L & A LLC | 19.82 |
| LAFRENIERE STEPHEN M | 247.29 |
| LAHOUSSINE TAHA | 298.75 |
| LAO PROPERTIES LLC | 30.16 |
| LAO PROPERTIES LLC | 9,526.32 |
| LAO PROPERTIES LLC | 9,935.85 |
| LEDGEWOOD PROPERTIES LLC | 126.84 |
| LEEDBERG TROY/LILY | 17.23 |
| LEMAN BRUCE C | 445.48 |
| LEWIS DANA/LISA | 2,017.90 |
| LILL FRANCIS/KATHRYN | 1,603.81 |
| LINN AARON P | 2,121.93 |
| LIVIN THE DREAM LLC | 8,638.27 |
| LYDSTON JOHN A/ANGELA T TRUSTEES | 976.55 |
| LYDSTON JOHN A/ANGELA T TRUSTEES | 511.73 |
| LYDSTON JOHN A/ANGELA T TRUSTEES | 1,691.59 |
| LYDSTON JOHN | 581.81 |
| LYNCH LANNA-RAE | 112.60 |
| LYONS WALTER J/MARY E TRUSTEES | 3,785.23 |
| MACLELLAN ALLAN JR/SUSAN M | 2,435.64 |
| MAINE CASTLE REALTY INC | 3,674.64 |
| MAINES JESSE JRS OF | 257.14 |

| | |
|---------------------------------|----------|
| MARCURI PETER D/DIANE J | 4,719.27 |
| MARSHALL-COLBY JANIS | 276.85 |
| MARSHALL-COLBY JANIS | 51.28 |
| MARTIN ALBERT V/ELEANOR A | 2,234.71 |
| MCANDREW JOHN/PATRICIA | 81.94 |
| MCCARRON EDWARD | 104.94 |
| MCCARTHY STEPHEN P | 3,548.71 |
| MCCULLOUGH PHILLIP JR/GABRIELLE | 1,408.26 |
| MCDADE ANN K TRUSTEE | 1,935.23 |
| MCDONOUGH JACQUELINE | 100.56 |
| MCELHINEY SHEILA TRUSTEE | 3,151.23 |
| MCGARVIE JAMES M/BRENDA J | 2,687.49 |
| MCKIM JESSIE C | 119.46 |
| MCLAUGHLIN ROBERT | 724.16 |
| MELE JOSEPH/LINDA | 74.06 |
| MEYER JESSICA | 2,316.84 |
| MILLER JASON | 6,463.60 |
| MOARATTY PETER S | 986.41 |
| MORALES MICHAEL/ANDREA | 60.59 |
| MORANG GORDON | 83.04 |
| MORGAN HOLDINGS INC | 3,883.78 |
| MULHERN ELIZABETH | 51.28 |
| MULLEN RONALD H | 3,496.15 |
| MURDOUGH CHARLES/PAMELA | 741.68 |
| MURPHY JAMES F/ANNE L | 3,622.08 |
| MURRAY JAMES C | 2,406.63 |
| MUSTO PHYLLIS | 5,477.01 |
| NATAL HAGEN | 212.25 |

TOWN OF YORK, MAINE – 2018-2019 ANNUAL REPORT

| | |
|-----------------------------------|-----------|
| NORTH POINT REALTY LLC | 5,517.52 |
| NORTH WOODS REV TRUST | 68.80 |
| NORTH WOODS REV TRUST | 67.71 |
| NORTH WOODS REV TRUST | 67.71 |
| NORTH WOODS REV TRUST | 67.71 |
| NORTH WOODS REV TRUST | 67.71 |
| NORTH WOODS REV TRUST | 67.71 |
| NORTON HARRY H HEIRS | 200.75 |
| NORTON ROGER JR | 1,132.04 |
| NORTON ROGER JR ESTATE | 113.69 |
| NORTON ROGER R SR HRS | 1,024.19 |
| NOWELL MADELENE S | 3,395.41 |
| OLSEN EVERETT III/MICHELLE | 102.75 |
| OLSEN EVERETT/SUE | 66.39 |
| OLSON KENNETH J | 789.31 |
| ONESSIMO SUSAN | 113.70 |
| OWEN & SANBORN LLC | 24,663.60 |
| PALMER-STOVER SHERRELL R | 2,348.59 |
| PAPPAS STEPHEN P | 3,208.17 |
| PARNELL MARYANN C | 954.92 |
| PARSHLEY GREGORY/MICHELLE | 4,244.04 |
| PATERSON PETER A/SANDRA R TRUSTEE | 4,035.99 |
| PATERSON PETER A/SANDRA R TRUSTEE | 3,030.78 |
| PEPEN EMILIA | 1,060.87 |
| PERKINS CLARENCE A | 397.25 |
| PERKINS LYNWOOD F | 2,280.70 |
| PERKINS TERESA | 138.88 |
| PERRY SUSAN | 1,725.54 |

| | |
|-----------------------------|----------|
| PICARD LISA V/MICHAEL F | 697.33 |
| PICARD MICHAEL F | 971.08 |
| PINE TREE STATE HOLDINGS | 8,015.65 |
| POLIANE LLC | 2,077.03 |
| POTTER WARWICK | 3,052.68 |
| POULIN ROBERT J/MARGARET M | 4,332.15 |
| POWDERLY RICK | 277.95 |
| POWELL WILLIAM H | 4,103.88 |
| PRESTRIDGE ROBERT/PHYLLIS M | 1,990.87 |
| R & B VENTURES LLC | 21.00 |
| RAGO NICHOLAS W/AMANDA | 7,500.57 |
| RAINVILLE ROBERT L HRS | 2,488.75 |
| RAMS HEAD REALTY LLC | 41.18 |
| RAMSDELL RONALD P | 4,246.23 |
| RAYNES NANCY A | 8,575.86 |
| REID ERIC | 106.03 |
| RICKER FREDERICK E ET AL | 7,758.99 |
| RIZZO LEO L/ALICE C | 3,395.41 |
| RJ POULIN PROPERTIES LLC | 6,049.17 |
| ROBINSON CAROLE L | 1,849.74 |
| ROETZER JOCELYNN | 107.13 |
| ROSA DANIEL T/MARY TRUSTEES | 1,068.53 |
| ROTMAN TIMOTHY M | 4,417.05 |
| RUSSELL SCOTT J | 2,383.63 |
| RUST JOHN D | 67.71 |
| RUST JOHN D | 67.71 |
| RUST JOHN D | 67.71 |
| RUST JOHN D | 67.71 |

TOWN OF YORK, MAINE – 2018-2019 ANNUAL REPORT

| | |
|-------------------------------|-----------|
| RUST JOHN D | 67.71 |
| RUST JOHN D | 67.71 |
| RUST JOHN D | 68.80 |
| RUST JOHN D | 68.80 |
| RUST JOHN D | 67.71 |
| RUST JOHN D | 67.71 |
| RUST JOHN D | 67.71 |
| RUST JOHN D | 67.71 |
| RUST JOHN D | 67.71 |
| RUTHERFORD JAMES R III/JOANNE | 1,578.81 |
| S C VENTURE INC | 27.13 |
| SAFINA JOANNA L/FRANK J | 2,270.85 |
| SANTORO STUART/MARCELLA | 2,372.68 |
| SEA LATCH MOTOR INN LLC | 21,780.46 |
| SEASTRAND MAUREEN E | 2,334.36 |
| SHANNEY DEBORAH/JAMES | 18.79 |
| SHEEHAN MARY/KEVIN | 110.41 |
| SILSBY GEORGE ESTATE OF | 124.65 |
| SIMONDS GABRIEL/BROOKE | 1,395.94 |
| SISK WENDY | 135.60 |
| SOLDANI WILLIAM/KAREN | 4,958.35 |
| SPIROPOULOS MARIA P | 5,897.49 |
| STAUBLE REALTY LLC | 8,173.99 |
| STEPHENS MICHAEL/CARMEN | 484.68 |
| SUCCI KELLI | 2,228.04 |
| SUCCI KELLI J | 5,124.42 |
| SYLVESTER MARK W/LYNNE | 3,530.10 |
| T ROZ INC | 1,928.11 |

| | |
|---------------------------------|-----------|
| TALTY KEVIN/COLLEEN | 7,011.10 |
| TARWATER KATHRYN LYNN | 3,086.62 |
| TAYLOR PATRICIA O TRUSTEE | 2,991.36 |
| TAYLOR PATRICIA O | 5,435.40 |
| TIERNEY KELLEY/MICHAEL | 127.93 |
| TOMES M CAROLINE | 5,159.46 |
| TOWNE KENNETH E TRUSTEE | 2,451.52 |
| TRANT CHRISTOPHER/PATRICIA | 112.05 |
| TRIDER MATTHEW J/KATHRYN A | 1,146.28 |
| TURCI AMY R | 106.20 |
| UNKNOWN OWNERSHIP | 114.79 |
| VANDERLINDEN MARCEL A/BARBARA E | 2,953.03 |
| VENTOLA ANTHONY/LEE | 1,842.70 |
| VIGLIONE STEPHEN J | 3,892.54 |
| VILLAGER II TRUST | 20,481.79 |
| WALSH FAMILY LTD PARTNERSHIP | 5,363.13 |
| WEARE PETER | 2,108.79 |
| WEARE PETER | 2,224.86 |
| WEARE PETER | 1,758.39 |
| WEBBER ROBERT ET AL | 132.31 |
| WEBBER ROBERT/SLOPER MARJORIE | 216.63 |
| WELCH CHARLES/SANDRA LEE | 111.51 |
| WELLS DAVID/ERNESTINE | 698.66 |
| WIGGIN JEFFREY | 111.51 |
| WILLIS DANA J TRUSTEE | 20,590.20 |
| WORDEN BETH A | 2,644.24 |
| YORK HARBOR INN LLC | 17,991.90 |
| YORK HARBOR MOTEL LLC | 18,914.30 |

TOWN OF YORK, MAINE – 2018-2019 ANNUAL REPORT

| | |
|-----------------------|----------|
| YORK HARBOR MOTEL LLC | 1,280.42 |
| YORK HARBOR MOTEL LLC | 1,201.03 |
| YORK HARBOR MOTEL LLC | 1,673.52 |
| YORKE 801 LLC | 1,957.68 |

| | |
|----------------------|-------------------|
| YOUNG ROBERT/BEVERLY | 2,271.94 |
| ZEPF PATRICIA A | 696.23 |
| | |
| TOTAL | 879,963.40 |

UNPAID PERSONAL PROPERTY TAXES AS OF 6/30/2018

| | |
|------------------------------|------------|
| ARRA ROB | \$233.56 |
| AT&T MOBILITY LLC | \$1,254.65 |
| ATE LLC | \$48.18 |
| ATLANTIC PAVING | \$698.72 |
| B&B TRAP | \$40.52 |
| BENWAY EDWARD/FORMAN FRED | \$20.81 |
| BOULIER JEREMY | \$19.82 |
| BRIDGES DAVID | \$144.54 |
| BRITTON WILLIAM | \$57.93 |
| BROWN ALEC | \$331.89 |
| CHURCHILL KENNETH/CHARON | \$57.05 |
| CIAMPA HUMBERT/ISABEL | \$1,190.39 |
| CLOUTIER JANICE | \$20.91 |
| CONANT SONJA | \$73.91 |
| COOMBS DAVID W | \$15.99 |
| CROCKER HELEN | \$5.69 |
| CROSS CHARLOTTE | \$23.00 |
| CROWE RONALD/PRISCILLA | \$30.71 |
| CURRIER DAVID | \$15.66 |
| DAVIDSON JEREMY | \$49.28 |
| DELLA PASQUA RICK | \$113.55 |
| DIXON CLYDE JR | \$45.11 |

| | |
|----------------------------------|----------|
| EMMONS LISA | \$8.32 |
| FEUER MARTIN/ANDERSON ARTHUR | \$32.08 |
| FINN KATHLEEN/LOWE MAURA | \$26.44 |
| FLANAGAN EDWARD/DEBORAH | \$168.74 |
| FLYNN KERRY | \$44.40 |
| FRANEY MILES | \$296.52 |
| FREESTYLE SUNGLASSES | \$18.62 |
| HAZZARD PAUL J | \$61.21 |
| HILBOURNE DALE | \$19.05 |
| HUBBARD TODD | \$131.40 |
| KEENE RAYMOND | \$20.91 |
| KENNEDY JAMES | \$93.51 |
| KNIGHT MICHELLE | \$12.26 |
| LAMPINEN BRENDA | \$52.56 |
| LEEWARD CHARITABLE FOUNDATION | \$14.02 |
| LONTINE LIFE & HEALTH | \$18.62 |
| MARHUE JASON | \$64.88 |
| MARSHALL NATHANIEL III | \$131.40 |
| MCCARTHY THOMAS J | \$23.00 |
| MILLER BROTHERS LLC | \$113.66 |
| MILLER JASON | \$191.63 |
| MINDELL DOUGLAS/MINTZ MARGERY | \$42.16 |

TOWN OF YORK, MAINE – 2018-2019 ANNUAL REPORT

| | |
|-------------------------------------|------------|
| MIRICK JOSH | \$54.75 |
| MOSES JOHN | \$120.45 |
| MOUSESIAN ED/JANETTE | \$5.69 |
| MULLEN RONALD | \$131.40 |
| NEAL SEAN | \$131.40 |
| NORTHPOINT REALTY LLC | \$210.57 |
| OWEN & SANBORN LLC | \$1,847.81 |
| PALMAMARIS SUSAN | \$144.59 |
| PETERSON ANN | \$32.41 |
| PHILBROOK ABIGAIL | \$24.09 |
| RAINMAKER IRRIGATION | \$120.45 |
| REINERTSON JAMES | \$308.68 |
| RODRIGUES RANDALL | \$22.01 |
| ROLLOCK CATHERINE | \$82.34 |
| ROY SEAN | \$52.23 |
| RUSSELL HUME MASONARY CONT. | \$22.67 |
| SCHMID ALLEN L | \$4.10 |
| SEA LATCH MOTOR INN LLC | \$482.82 |
| SINCLAIR MICHAEL | \$131.40 |
| SPECKER MICHAEL | \$275.39 |
| STACY CHARLES | \$43.25 |
| SUCCI MICHELLE | \$56.94 |
| SUNRISE MOTEL LLC | \$122.20 |
| SUNSHINE LAWN CARE & LANDSCAPING | \$133.59 |
| SWANSON ARTHUR W | \$41.72 |
| THOMPSON EVAN | \$98.55 |
| TOMES M CAROLINE | \$25.40 |
| UNICYN FUNDING | \$20.70 |

| | |
|---------------------------------|--------------------|
| VILLAGER MOTEL | \$671.56 |
| WEGER BRUD | \$19.05 |
| | |
| WOODBURY CHET | \$16.43 |
| YORK HARBOR MOTEL & COTTAGES | \$215.60 |
| YORKE KENNETH | \$29.57 |
| | |
| TOTAL | \$11,777.07 |



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 2018/2019 taxable valuation for the Town of York is \$4,445,463,093. This includes taxable real estate with a total of \$4,407,112,700 and taxable business personal property with a total of \$38,377,393. The assessed value of exempt property is currently \$206,847,600. York's certified assessment ratio for 2018/2019 is 100%. York's 2018 State Valuation (2016 actual) of \$4,267,300,000, 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 9,097 land parcels. York has 11,012 real estate accounts, 628 personal property accounts, and 260 exempt accounts.

York's current **tax rate is \$11.15** 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 **97%** of market value. The average assessed value of improved single family non-waterfront residential properties that have sold during the twelve months prior to April 2, 2018 is \$420,864. The average selling price for those same properties is \$444,135. The average assessed value for a single-family waterfront home sold during that same time period is currently \$1,089,795. The average selling price for those same homes is \$1,087,727. The average assessed value of unimproved lots that have sold during the twelve months prior to April 2, 2018 is \$295,624, with an average selling price of \$300,079.

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 2018/19 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 2018/19, residential property valuation totaled \$4,057,485,400 (87.5%) and commercial property valuation totaled \$577,061,400 (12.5%).

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://gis.vgsi.com/yorkme/>

Respectfully Submitted By: Richard Mace, Tax Assessor



PARKS AND RECREATION

The Parks and Recreation Department's responsibilities include the operations and maintenance of public buildings, parks, beaches and recreation facilities as well as school and community athletic fields and green spaces. Public properties include the maintenance of veteran grave sites and ancient burial grounds located throughout Town, as well as oversight of the Cliff Walk.

Our department provides the resources necessary to develop, market, implement and supervise community recreation programs and special events. Programs and Events are a means through which we promote and develop community. Our first priority is to provide the opportunity for the enhancement of well-being and the enrichment of life-style. Our community recreation program is primarily self-funded. The recreation operating budget is generated from program user fees, fundraising and sponsorship.

Our staff is community focused and committed to providing high quality recreational services that are safe, affordable, and meet the needs of the community. The majority of programs are run at school and municipal facilities and athletic fields. As we work to meet customer demand, the demand on space grows. Additionally, the request for use of school facilities by outside groups is growing. The need for an additional community facility continues to increase and is evident; we currently rent space for some programs outside of our community, in Kittery and Portsmouth, NH. We believe that we have reached a crossroads where a lack of space is restricting and limiting our ability to expand upon current programs and add new ones. Our Community Recreation Program encompasses a business model and our business is currently challenged to continue the growth that the community has become accustomed to. We believe that an investment in a community facility would be beneficial to our business model and would allow us to offer an additional and increased level of service to the community. We see a direct correlation between having more facilities and being even more successful.

This year will mark the first full season of operation of the Long Sands Bathhouse. In recreation we often talk about game changers...this is a game changer! It is the first of several projects that will continue to beautify and improve the infrastructure and services at Long Sands Beach, ultimately improving the beach-goer's experience. Work is underway to complete the landscape on the North side of the bathhouse. Thanks to the generous donation of many, this work includes the installation of a bike rack, rinse station, water fountain, flag pole and benches. The inclusion of a lifeguard/first aid station at the bathhouse will provide for improved care for beach goers in need. Special Thanks to York Hospital for their generous donation of the amenities and supplies necessary to outfit the room.

You may recall that the Cape Neddick Light Station spent most of last summer enveloped in a cocoon of green safety netting as we worked to complete phase I & II of a major historic restoration project. These two phases were completed just in time for the Holiday Lighting of the Nubble in November and the transformation of this historic gem is stunning. I invite you to view a before and after video which is posted on both the Parks and Recreation and Nubble Light facebook accounts. In May, we will be seeking voter approval for the expenditure of funds to complete phase III, which will include replacement of the roofs, extensive repair to the keeper's

workshop and replacement of the white picket fence. I would remind you that all funds for the operation of the park and the restoration project are generated from the Sohier Park Gift Shop, no tax dollars are requested.

Mt. Agamenticus continues to draw people of all ages and abilities to come and connect with nature, explore the diverse terrain and habits and appreciate it's rich healthy natural resources. We have made great strides with safety and access improvements at Mt. A. The public has responded with praise, increased frequency of visits and by supporting significant capital projects. We have reached a point where additional infrastructure improvements are needed to better accommodate increased visitation. Together with representatives from the Board of Selectmen and the York Water District Staff and Trustees, we have begun the engineering and design of new parking areas and restrooms as well as a review of the existing lease agreement with the Water District. Our goal is always to provide residents and guests with a safe, accessible and well maintained public park experience. This year, you will see a Capital request for the replacement of a 2005 Dodge Caravan. This vehicle was purchased used in 2012 and now has over 146,000 miles on it. This vehicle is utilized by year-round, part time and seasonal staff to assist in picking up/dropping off needed supplies, transporting crew, tools, equipment and materials to various work sites, making trash runs, trips to repair shops, gas stations and more. Supplies include but are not limited to boardwalk material, paint, posts, signs, plants, operational equipment, mulch, gas, etc. It is essential for day to day operations and is in need of replacement.

The Senior Center also falls under our direction. Work at the Center is community focused and involves senior advocacy as well as program development for the elderly. The Center is located in the lower level of the building at 36 Main Street in York Beach. The primary space consists of three rooms; the dining room/kitchen, activity room and card room. The Center has approximately 700 resident members and 140 non-resident members. Much of the socialization at the Center focuses around a daily meals program offered Monday through Friday. On average the kitchen serves approximately 30 people per day. Activities at the Center vary from recreation and social to education and health and well-being. As is the case with our Community Recreation Program, the need for additional space is evident and limits the staff's ability to expand upon current programs and add new ones. This year, we are requesting the funding of a Capital Project that will allow for the excavation and paving of the Senior Center driveway and parking areas.

I am humbled by the responsibilities that are bestowed upon the team that makes up York Parks and Recreation and I thank you for your continued support of the work that we do in the community. As our busy season approaches, I encourage you to enjoy the many opportunities and experiences that make York the unique and special place that it is.

Respectfully Submitted By: Robin Cogger, Parks and Recreation Director



PUBLIC SAFETY POLICE DEPARTMENT

I want to take this opportunity to thank all the dedicated men and women of the York Police Department for their commitment in providing the best possible police services to the Town of York and the Citizens we serve. This exceptional group of men and women take great pride in working with the community to ensure that York continues to be a very safe place to live, vacation, and work. As workload and expectations increase due to many variables, we recognize that the trust and community support we receive is essential to our mission and our effectiveness. Thank you for all the support we received throughout the year and continue to receive from our community members and elected officials.

The department uses a self-initiated proactive policing model for our Patrol officers on routine patrol. This model is reflective of the great work all our Officers have done over the last few years. While our statistics don't always show the full picture, I can say this approach is paying dividends in keeping our homes and highways safe. Residential and business checks have increased by 26%, motorists' assists have increased by 29%, OUI Arrests increased by 4%, Total Arrest increased by 20%, Burglaries, Larcenies, Auto Theft, Vandalism, and Criminal Trespass complaints decreased by 37%, These results are only possible through proactive patrols and high visibility enforcement efforts. They are a testament to the officer's commitment to the Town. I truly want to thank all of them for their dedication and hard work as it is making a difference.

Traffic safety continues to be a primary area of concern within the Town of York. Fortunately, the number of serious injuries and fatalities have remained low for the traffic conditions we see on our roadways. I believe this is indirectly related to our high visibility enforcement. Our department utilizes a three-prong approach to these issues through education, technology, and enforcement. Through our efforts, our community had 4% fewer crashes than the previous year with a 16% reduction in severe injuries in those crashes. We have focused our enforcement efforts on roadways that have a high percentage of accidents or as they are called under our "SMART" policing concept - "hot spots." This targeting of enforcement has allowed us to maximize our human resources and helped to reduce the number of serious motor vehicle crashes. Distracted driving continues to be a significant public safety concern for those driving, biking, or walking along our roadways. This is a nationwide problem and will require a commitment from those driving to put down their electronics and pay attention to the critical responsibility of driving. Amazingly this is not associated any longer with just young people. We are seeing drivers of all ages focusing more on their phones than their driving. Our department is committed to enforcing distracted driving laws. We are also focusing on impaired driving involving drugs. The legalization of marijuana and the expansion of the heroin, meth and other illicit drugs are creating new dangers on our roads. We are working on training more officers in a nationally certified drug recognition (DRE) program to better identify and take these dangerous drives off our roadways.

The heroin epidemic continues to be a challenging Public Safety concern. Our community has seen firsthand the devastating effects of this drug problem with the loss of several of our residents. This epidemic is felt throughout our community as numerous people continue their struggles with addiction. We are committed to

helping these individuals and their loved ones with seeking and obtaining the necessary treatment they so desperately need. Our department was one of the first in the State to carry the lifesaving drug Narcan. We have trained all our officers on how to administer Narcan and have been able to revive multiple individuals over the last few years. Maine's opioid death rate was reduced this year statewide, and it is no doubt in response to the use of Narcan by Public Safety entities and now citizens through the efforts of Governor Mills. I have also committed my agency to teach educational programs not only to our school children but parents as well. Our department is working closely with York Hospital's new Recovery program to bring better local options to treat substance abuse. This program partners with law enforcement, medical providers and social service groups to provide recovery options for individuals struggling with addiction.

We strongly believe that our drug problem is something we cannot arrest our way out of and this is why I have committed personnel in the resources for education and recovery options. Thanks to the support of our voters in 2018, our department was able to add a detective to work drug investigations and proactively work with the hospital, social service agencies, and other rehabilitation support groups to make a positive impact on this problem.

As has been the trend for the last six years, another long-term employee retires. Administrative Assistant Virginia Avery retired after 29 years of dedicated service in our Administrative Office. Ginny was an integral part of the department spending many years supporting the day-to-day operations and Command Staff. Her interpersonal skills had a positive impact on everyone who came to the department in need of help or to visit. She also was vital in helping to grow our Christmas Giving program and supported our Christmas for the Elderly event each year. In addition to her role within the administration, Virginia also worked part-time as a dispatch helping to fill shifts in our Communications Department. Fortunately, Virginia has chosen to continue with her part-time dispatching position. Virginia was and still is a valued member of our team, and we wish her all the best in her retirement.

We want to welcome aboard our new Administrative Assistant Jaime Leighton. Jaime was raised in York and came to us with a strong administrative background. She is an asset to our team, and we all look forward to working with her for many years to come.

I am proud to announce that Ptlwm. Jaime Robie, who most recently served as our Middle School Resource Officer, has filled the new detective position. As with any promotion we had several strong candidates in the running. Jamie's strong leadership skills and passion for helping those in need made her the right choice to lead our efforts to build partnerships for our department in our battle against opioids and abuse.

I am also proud that Detective Robie was honored last year with the **Enrique "Kiki" Camarena Award from the Elks Foundation**. This award is given for impeccable service in drug awareness and prevention education. Jamie was submitted for the award by our local Elks Lodge #2788. She placed first in Maine and second Nationally for this esteemed recognition. With all that Jaime has accomplished for our schools and with the prevention of abuse, this award was truly deserved.

I am also very pleased with our department's involvement in several of our Community Services programs which have a positive impact on the lives of so many of our citizens. We interact with the youngest members of our community to the oldest. Although community policing is a philosophy, frankly it is part of the fabric of how

we do business. The department continues to be committed to developing strong bonds and relationships with all the citizens we serve.

Our programs include, but are not limited to,

- Enough Abuse Maine – Co-Sponsor with York Hospital
- Christmas Family Giving Tree Program – Town Wide Program
- Christmas with the Elderly – visit
- Shelter Drive – York Middle School
- KINDNESS projects – York Middle School
- R.A.D Systems Self Defense courses – self-defense for women
- Child Advocacy Center Advisory Board members
- Online Safety Programs and Presentations for parents – York Schools
- Choose to Be Healthy partner – York Hospital
- “Steak Out” community event – Senior Center
- Holiday Dinner community event – Senior Center
- Bingo Night for Seniors – York Middle School
- Afterschool workout programs with SRO’s – York High School and York Middle School
- Charlie Brown Basketball Tournament – Parks and Rec & York Schools
- DARE programs – YMS, CRES and VES
- Color Run – Middle School
- Charity softball game – Fire Departments, Dream Factory
- Officer participation in daily school activities such as gym classes, reading, and school lunch programs.
- Good Morning program – checks on seniors living alone
- Participation in York Wise – supports many of the programs for students such as Project Graduation
- Participation in S.A.L.T. Committee – Seniors and Law Enforcement Together
- Special Olympics
- College Intern program
- Teen Driver Safety Fair for all freshmen at York HS.

I would also like to take time to recognize our very successful Christmas family giving program that meets the needs of the less fortunate at Christmas from families to seniors living alone. This program routinely impacts more than 20 – 30 families and individuals each year and would not be successful without the generous donations from our citizens and businesses alike. I want to recognize Detective Jamie Robie, and our Administrative Assistants Peg Scamman, Kelly MacNeil, and Jaime Leighton who worked tirelessly to ensure that these

individuals and families are not forgotten. They spent time at Christmas identifying the needs of these individuals, purchasing gifts, wrapping, and seeing that Christmas gifts were delivered before the holidays by officers. Thanks for a great job. I know how much it is appreciated by those less fortunate.

The partnership between the York Police Department and the York School District is stronger than ever. New Superintendent Lou Goscinski has been a great addition to the York School System and has brought a strong knowledge of school safety and desire to work together. The Police Department and administration including members of the School Board met several times this year, as well as on an as-needed basis to discuss and meet all the safety and security concerns for our schools. It is fair to say that change is a constant and we will continue to work collaboratively to provide the safest environment we can for students, school officials, and parents throughout the entire school system.

We have developed safety plans for each school facility to ensure a unified response to any situation that may arise. The school staff at each school receives training at the start of the school year, and we run drills every month to test them. We continue to improve facilities and to expand on infrastructure improvements to increase safety. By the end of this school year, we will tie our new radio communication systems in with the high school and middle school systems allowing for seamless communications by radio to our Communications Center from anywhere within these buildings. Our collaboration with all four schools allows our officers to interact with all age groups and have customized educational programs that address specific safety needs for each age group. Some of the programs include internet safety, driver's education, DARE, the Traffic Safety Fair, RAD, Boys in Blue, the kindness project, walk and bike to school program, and bicycle and school bus safety to name a few. We also have done safety talks at many of the preschools around town. Also, I am proud to note that several of our officers volunteer their time to coach several different age groups in the sports of boxing, basketball, baseball, wrestling, and football.

In closing, I want to thank my command staff for their unwavering support personally. Captain Charles Szeniawski, Lieutenant Owen Davis, and Lieutenant Steve Spofford have taken the challenges handed them by me and have learned well. The success of any organization is in developing your employees so that the transition from one position to another is seamless. We have done an excellent job in developing quality individuals from the time we hire them until they retire. We are always thinking about what the next step will be to meet the needs of our community while meeting the needs of those who work for us. I would again like to thank and express to all the men and women who serve within the York Police Department how proud I am of their commitment to providing the best police services for the Town of York. I can assure you that we will remain diligent in providing a safe and secure community for all to enjoy into the foreseeable future.

FINAL FAREWELL

I want to take this opportunity to let everyone know this will be my last town report as I plan on retiring in July. Although this has been one of the tougher decisions I have had to make in my career, it is the right one as I want to spend more time with my family. I could not have succeeded as well without their love and unwavering support over all these years. I will be forever grateful for their willingness to allow me to do what I loved for so many years and look forward to spending some "uninterrupted quality time" with all of them.

It has been an honor and privilege to have served in the Town that I was born and raised in and will always call home! I want to take this opportunity to thank everyone for their tremendous support throughout the last 19 plus years that I have served as your Chief of Police. I have been both blessed and grateful to have had the opportunity to serve such an incredible and respected police agency that is part of a remarkable community. I am very thankful for the men and women of the York Police Department and the York Communications Center, past and present, sworn and non-sworn as I have had the honor of working alongside some incredible individuals over four decades. It is often said that you are only as good as those who work for you and I can say that I could not have achieved as much without the hard work and dedication of so many others.

Although there are many accomplishments I am proud of during my tenure, I am most proud of the quality of individuals we have been able to attract and hire in our department. I want to express my sincere thanks to the Town Manager, the Board of Selectmen, the Budget Committee and you the voters for realizing the importance of investing in our workforce and providing them with the best training and equipment. Tools and training are paramount in retaining great employees, and that is why we have some of the best!

I am humbled to have been surrounded by reliable and loyal people. I could not have done my job without the amazing Command Staff that was there for me along the way and throughout my career. Special thanks to my administrative staff as they are there day in and day out to support the demands of my position and this department. Lastly, I also want to take time to thank all my fellow Department Heads and Town employees who have always been there to lend a hand or pitch in when the need arose. Thank you for your steadfast support.

I am proud to say I have kept my promise to see through the construction of our new police facility and communications system. Both are a much-needed asset to help support those who support you. Thanks to all who helped make these projects become a reality. They will serve the citizens of this town for many years to come.

In preparing to leave I am confident that the department is well positioned with good people to continue the important work of serving and protecting all of you. I have greatly enjoyed every single moment I have served as York's Chief of Police and will greatly miss the department and my staff. Thank you for giving me the honor and opportunity to have served you.

Respectfully Submitted By: Chief Douglas P. Bracy

Police Statistics Report – 2018

| | 2018 | 2017 | 2016 | 2015 |
|--|-------------|-------------|-------------|-------------|
| <i>Total Patrol Miles Driven</i> | 338,795 | 294,380 | 311,238 | 297,536 |
| <i>Total Calls for Service</i> | 28913 | 26526 | 27661 | 26748 |
| <i>Arrest Reports (Court Paperwork)</i> | 501 | 473 | 715 | 935 |
| <i>Assists - Medical</i> | 1,594 | 1,610 | 1,769 | 1,679 |
| <i>Assists – Fire Department (1,366 VF 919 BF)</i> | 2,357 | 2,291 | 2,154 | 2,151 |
| <i>Assists – Mutual Aid- Other Agency (679 & 7196)</i> | 7875 | 7,268 | 6,803 | 6,848 |
| <i>Patrol Checks</i> | 6,655 | 5,283 | 6298 | 6,246 |
| <i>Motor Vehicle Assists</i> | 212 | 164 | 192 | 238 |
| <i>Court Ordered Check-Ins at PD</i> | 52 | 91 | 231 | 299 |
| <i>Residential & Business Checks</i> | 6,655 | 5,283 | 6298 | 2,984 |
| <i>Mental Health/Well-being Checks</i> | 251 | 237 | 233 | 262 |
| <i>Residential/ Business Alarms (Fire, Burg, Med)</i> | 892 | 753 | 908 | 987 |
| <i>Suspicious Activity/Prowler Complaints</i> | 329 | 383 | 408 | 402 |
| <i>Homicides</i> | 0 | 0 | 0 | 0 |
| <i>Suicides & Attempts</i> | 20 | 29 | 24 | 33 |
| <i>Unattended Deaths</i> | 10 | 11 | 6 | 14 |
| <i>Rapes</i> | 3 | 6 | 4 | 2 |
| <i>Aggravated Assaults</i> | 5 | 5 | 4 | 7 |
| <i>Simple Assaults</i> | 70 | 73 | 72 | 87 |
| <i>Domestic Complaints - Disturbances- Fights</i> | 76 | 72 | 88 | 71 |
| <i>Harassment – Verbal or Telephone</i> | 82 | 63 | 54 | 71 |
| <i>Child Pornography/Indecent Exposure/Sex Cases</i> | 12 | 10 | 8 | 4 |
| <i>Sexual Offender Registrations</i> | 11 | 14 | 9 | 6 |
| <i>Neglect - Abuse</i> | 0 | 0 | 3 | 0 |
| <i>Arson</i> | 0 | 2 | 0 | 0 |
| <i>Robberies</i> | 0 | 0 | 0 | 1 |
| <i>Burglaries</i> | 29 | 56 | 27 | 23 |
| <i>Criminal Trespass</i> | 14 | 27 | 25 | 26 |
| <i>Larcenies</i> | 146 | 170 | 128 | 120 |
| <i>Vandalism</i> | 44 | 61 | 62 | 66 |
| <i>Bad Checks</i> | 9 | 11 | 16 | 67 |
| <i>Auto Theft- Including Motorcycles</i> | 0 | 6 | 1 | 5 |
| <i>Adult Arrests</i> | 320 | 256 | 354 | 288 |
| <i>Juvenile Arrests</i> | 16 | 22 | 49 | 33 |
| <i>Violations of Bail Conditions</i> | 43 | 34 | 43 | 57 |
| <i>Court Summons Issued</i> | 1,084 | 994 | 1138 | 934 |
| <i>Warnings Issued</i> | 4,140 | 3,811 | 3440 | 3,494 |
| <i>Grand Jury Indictments/Felonies</i> | 60/99 | 113/103 | 46/129 | |
| <i>Adult Drug Offenses</i> | 167 | 256 | 280 | 187 |
| <i>Juvenile Drug Offenses</i> | 14 | 24 | 45 | 37 |
| <i>Liquor Violations</i> | 145 | 134 | 143 | 104 |
| <i>Operating Under the Influence of Alcohol/Drug</i> | 91 | 110 | 118 | 70 |
| <i>Motor Vehicle Accidents – reported</i> | 576 | 650 | 603 | 635 |
| <i>Motor Vehicle Accidents with over \$1,000 damage</i> | 386 | 390 | | |
| <i>Fatal Motor Vehicle Accidents</i> | 1 | 0 | 0 | 1 |
| <i>Personal Injury Motor Vehicle Accidents</i> | 58 | 64 | 82 | 82 |
| <i>Total Personal Injuries from MVAs</i> | 80 | 78 | 104 | 112 |



PUBLIC SAFETY COMMUNICATIONS

The York Communications Center continues to be a vital connection between the citizens we serve and our various Emergency Services providers. The Communications Center continues to serve as a Public Safety Answering Point (PSAP) receiving E 9-1-1 calls for York and five other surrounding communities. Our Communications personnel are also responsible for handling a multitude of tasks which include receiving all types of calls for emergency and non-emergency services and assistance. They are charged with dispatching the appropriate agencies such as police, fire, ambulance, animal control, harbormaster, water, sewer, and highway departments, etc. to handle those situations. This year the York Communication Center handled 13,165 Emergency 9-1-1 calls. We also received an additional 28,919 non-emergency calls for service for the Town's departments. In 2018 we saw an increase of 3,108 E-911 calls. The increase was primarily due to the closure of the Maine State Police Gray PSAP Center and the redirection of cell phone calls that would have typically gone into Gray to other PSAP centers.

Communications personnel continue to handle walk-in complaints and requests for services daily ranging from concealed weapons permits, sexual offender verifications, probation check-ins, parking ticket complaints, requests for copies of reports, yard sale permits and requests for directions to name a few. They also take part in a community service effort called the "Good Morning Program." This program allows registered Seniors Citizens, in the community, to call in daily, so we know they are well and not in need of assistance. If a registered Senior has not called in by a prescribed time, Dispatchers send an Officer to check on their well-being. This program has created an excellent opportunity for us to connect with our Senior Citizens.

The York Communications Center is currently staffed with eight (8) full time and four (4) part-time Dispatchers. We are the regional PSAP (Public Safety Answering Point) for the communities of York, Kittery, Eliot, 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 allowing our Dispatchers to give appropriate instructions to aid the caller in handling the specific emergency until emergency personnel arrives on the scene. This mandate also requires our center to review 100% of these calls for quality assurance to ensure they are meeting the protocol standards.

These mandated 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 Legislature and Public Utilities Commission have served notice that they might intend to also mandate police dispatching protocols in 2019/2020. If this does happen, it could be extremely burdensome depending on the degree of questions and the percentage of calls required to be reviewed for quality assurance. The Legislature addressed two bills in March. One was An Act To Improve the E911 system, which looked to implement police protocols and the other was drafted by our Representative Lydia Blume and co-sponsored by our Senator Patty Hymanson, called An Act to

Create Local Options for E911 Protocols. Both bills were heard in February and testimony was given by our Command Staff and Dispatchers about our concerns with regards to mandated protocols, especially Emergency Police Protocols (EPD). After these hearings, the Utility Committee moved to have the Emergency Services Communications Bureau (ESCB) create a stakeholder group to develop recommendations regarding all standardized dispatch protocol requirements. This group will be comprised of representatives from all the stakeholders that these protocols affect. The stakeholder group will examine and make recommendations regarding the use of funds available in the E-911 fund to cover costs associated with the adoption and implementation of standardized dispatch protocols and related requirements, with the attention to efficient and effective use of funds and providing relief to local taxpayers. They are also asked to identify issues related to the adoption and implementation of standardized dispatch protocols for fire 9-1-1 calls and medical 9-1-1 calls, with consideration of staffing, training, funding, quality assurance, dispatch response time and effectiveness of emergency services. The stakeholders will also look at the possible future implementation of standardized dispatch protocols for police 9-1-1 calls on a mandatory or voluntary basis. I want to thank both Rep. Blume and Sen. Hymanson for their bill. Their bills raised concerns and gave the Utility Committee cause to postpone the police protocol enactment. It also allowed them to create a stakeholder group to look at all the issues and deficiencies in the E911 system. This stakeholder group will report back to the Utility Committee in the next Legislative session with recommendations to make it better.

We are currently completing the process of rebuilding and expanding our new radio system. The first phase was to rebuild the communications system in our new facility with new dispatch consoles and upgraded radio consoles. The system was designed to enable our Communication Center to speak on multiple radio platforms from analog to ultra-high band, to digital systems as different agencies are operating on different radio platforms in neighboring towns. The second phase of this new system involved expanding the number of antennas we use to provide better coverage throughout the entire Town. The new system uses five separate simulcast radio towers and six voter sites using microwave technologies to connect them back to our Communications Center. The old system, which was purchased in 1995, utilized a tower at the old Police Station located in York Beach and acted as a backup should the central tower situated on Chases Pond Road ever fail. This system was tied together from our Communication Center to the Chases Pond tower through radio loop lines leased from the local phone carrier, Consolidated, at an annual cost of nearly \$20,000. The use of these lines over time had shown their shortcomings. We would lose connections during power outages and experienced poor quality when we experienced rainy or wet conditions. The use of microwave technology will substantially reduce the amount of money currently expended on the lease of telephone lines and will increase the quality and control significantly. This system was installed at the end of March and is still undergoing some tweaking. It provides seamless radio coverage throughout most of the Town between portable and mobile radios with our Communications Center.

As I am sure, all of you would agree this is crucial in “true Emergencies” where seconds can mean the difference between life and death. I want to thank the Board of Selectmen and Budget Committee for recognizing the need and value of this investment. I also want to express our gratitude to the voters of our Town for their understanding and generosity in supporting these new upgrades. Within the month we hope to finish the last segment of this transition with the connection of our Middle School and High School radio systems directly into the Communications Center. This connection will guarantee coverage within each of these facilities with our center and public safety entities.

We are continuing to work with surrounding communities to expand our dispatch services and find new partners. We are currently in discussions with other communities about consolidation. Our new building and radio equipment have given us the platform to accommodate the expansion of our Communications Center. Our new facility was 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 merely removing a wall if necessary.

This past year we added a new part-time dispatcher, Meghan Rooney, who has recently completed her field training program and has become certified in answering E-9-1-1 calls. Meghan is currently a full-time dispatcher for the Town of Kittery and is already certified in Emergency Medical and Fire Dispatch. Meghan comes to us with several years of valuable experience and a great attitude.

We are also proud to announce that Communication Specialist Nathaniel Higgins will be receiving the Stork Award at the annual Maine NENA conference in May. The Stork Award recognizes telecommunicators who have “delivered” a baby through the Emergency Medical Dispatch pre-arrival instructions. Nathaniel was able to do this on two separate occasions.

Customer Service continues to be one of the utmost important aspects of this job and our top priority. We are incredibly proud of the exceptional level of service our center provides to the citizens of York and consider it an honor to also provide this service to the citizens of Kittery, Eliot, Wells, Ogunquit, and Kennebunkport.

The employees of the Communications Center would like to extend a sincere thank you to all our citizens for your continued support. 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 Lt. Steven Spofford at sspofford@yorkpolice.org.

Respectfully Submitted By: Chief Douglas P. Bracy



PUBLIC SAFETY ANIMAL CONTROL

The Animal Control officers have had another demanding year, with calls for service continuing to increase each year for numerous reasons. It is hard to believe 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 devoted efforts over the last year. This is not an easy job giving the number and complexities of issues that they deal with day in and day out.

Wild animal issues continue to raise ever-increasing concerns in town. As hunting and trapping pressures have decreased over the years, we have seen a resurgence in wild predators within our neighborhoods even within our populated areas of York Beach and York Village. Coyotes, fisher cats and bobcats are increasingly becoming threats to small domestic pets such as cats and dogs. Owners must be aware that these dangers exist and use caution when leaving your domestic pets outside in their yards. We are taking proactive steps to fight some of these problems utilizing private contractors and the Maine Warden Service to assist capturing and relocating these animals.

Another concern is for the diseases that wild animals and insect now carry in our area. Rabies, West Nile Virus, Eastern Equine Encephalitis, and Lyme disease are topics we all must stay abreast of and plan for. It is essential that everyone continues to take precautions and educates themselves of these potential dangers and of ways to prepare to minimize exposures to them. I have included an attachment from the Maine CDC on Lyme Disease as there are some troubling developments with new tick-borne threats seen migrating into our area in addition to the ones we already have.

In addressing our wildlife efforts, I would also like to recognize again the Center for Wildlife for all the support their organization provides to the Town regarding 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 humanely. We are excited about the new facility that the Center is creating to expand services and wish them well in this new endeavor. Please show your support for this invaluable service as they are funded primarily through donations and grants. Please give generously!

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. Please remember to make sure your dog wears their license and rabies tags. Tags on your dog's help the Animal Control Officers to quickly identify lost dogs and reunite them with their proper owners. We are looking into the future to have a computerized licensing system in place which will allow licensing online to assist better those who are not in town during the week. Hopefully, this will come within the next two years as we migrate to a new Town financial software and look to serve our citizens better.

Lastly, remember that everyone walking their dog must always have a means (i.e., plastic bag) on them to clean up after their animal(s). We will be doing spot checks over the next few months as the weather improves to

ensure that the issue of dog waste is taken care of. Remember it is a privilege that can be revoked if dog owners don't abide by the rules.

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

<https://www.maine.gov/dhhs/mecdc/infectious-disease/epi/vector-borne/tick-messaging.shtml>

Respectfully Submitted By: Chief Douglas P. Bracy

York Animal Control Stats – 2018

| <i>Type of Contact:</i> | 2018 | 2017 | 2016 | 2015 |
|--|-------------|-------------|-------------|-------------|
| <i>ACO calls to dispatch</i> | 1,897 | 1,892 | 1,815 | 1,896 |
| <i>Calls handled by ACOs</i> | 1,513 | 1,464 | 1,410 | 1,378 |
| <i>Calls handled by Police Officers</i> | 384 | 428 | 405 | 396 |
| <i>Calls taken directly by ACOs</i> | 711 | 645 | 591 | 574 |
| <i>Calls to ACOs by radio or paged out</i> | 760 | 819 | 726 | 686 |
| | | | | |
| <i>Dog related calls:</i> | 788 | 848 | 812 | 796 |
| <i>Dog attacks</i> | 39 | 42 | 31 | 27 |
| <i>Dog bite to a human</i> | 25 | 46 | 27 | 28 |
| <i>Dogs not under control</i> | 250 | 129 | 117 | 108 |
| <i>Barking dog</i> | 52 | 56 | 64 | 72 |
| <i>Aggressive dog complaints</i> | 27 | 49 | 42 | 31 |
| <i>Cruelty or neglect</i> | 49 | 14 | 8 | 12 |
| <i>Danger dog investigations</i> | 14 | 16 | 12 | 7 |
| <i>Dogs in a hot/cold vehicle</i> | 47 | 48 | 36 | 28 |
| <i>Dogs hit by vehicles</i> | 3 | 3 | 4 | 6 |
| <i>Dogs running at large</i> | 331 | 318 | 297 | 284 |
| <i>Dogs picked up</i> | 108 | 114 | 110 | 136 |
| <i>Dogs returned to owners</i> | 76 | 71 | 72 | 102 |
| <i>Dogs impounded at Kittery Creature Comforts</i> | 26 | 43 | 38 | 34 |
| <i>Dogs not located upon inv.</i> | 51 | 58 | 54 | 58 |
| <i>Dogs returned home on own –spoke to the owner</i> | 44 | 42 | 88 | 90 |
| <i>Abandon dogs</i> | 0 | 1 | 2 | 3 |
| <i>Beach ordinance violations</i> | 133 | 118 | 84 | 73 |
| <i>Impoundment fees paid</i> | \$400 | \$600 | \$475 | \$550 |
| | | | | |
| <i>Cat related calls:</i> | 162 | 132 | 140 | 159 |
| <i>Stray /feral/nuisance cats reported</i> | 41 | 31 | 29 | 38 |
| <i>Stray/feral/nuisance cats trapped –public request</i> | 28 | 22 | 26 | 32 |
| <i>Missing cat reports taken</i> | 44 | 68 | 56 | 60 |
| <i>Stray cats picked up</i> | 26 | 21 | 22 | 20 |
| <i>Stray cats taken to Kittery Creature Comforts</i> | 23 | 21 | 22 | 18 |
| <i>Cats taken to Newington Emergency Clinic</i> | 0 | 2 | 0 | 0 |
| <i>Cat bite to human investigations</i> | 7 | 10 | 11 | 9 |
| <i>Quarantined cats</i> | 7 | 10 | 11 | 9 |
| <i>Dead cats</i> | 11 | 8 | 6 | 7 |
| <i>Cats hit by vehicles</i> | 11 | 8 | 7 | 7 |
| <i>Returned to owner</i> | 9 | 7 | 4 | 6 |
| <i>Cruelty or neglect</i> | 5 | 4 | 3 | 4 |
| | | | | |

TOWN OF YORK, MAINE – 2018-2019 ANNUAL REPORT

| | | | | |
|--|------------|------------|------------|------------|
| <i>Other animal calls:</i> | <i>421</i> | <i>392</i> | <i>339</i> | <i>316</i> |
| <i>Wild animal calls</i> | <i>344</i> | <i>332</i> | <i>281</i> | <i>270</i> |
| <i>Calls related to other domestic animals, such as horses, roosters, chickens</i> | <i>51</i> | <i>46</i> | <i>39</i> | <i>46</i> |
| <i>Injured wild animals taken to Center for Wildlife</i> | <i>27</i> | <i>34</i> | <i>36</i> | <i>37</i> |
| <i>Animals caught and removed by ACOs</i> | <i>28</i> | <i>31</i> | <i>40</i> | <i>46</i> |
| <i>Wild animal calls referred to animal damage control agent- Adam Stevens</i> | <i>33</i> | <i>49</i> | <i>58</i> | <i>38</i> |
| <i>Wild animal calls referred to Maine Wardens Service</i> | <i>17</i> | <i>46</i> | <i>24</i> | <i>14</i> |



PUBLIC SAFETY HARBORMASTER

The Harbormaster office had another busy boating season in 2018. Each year there is increased usage of the Harbor. The Harbormaster office, staffed by Drew Donovan, Joe Hogan, and Jerry Carr did an outstanding job of balancing the needs of commercial and recreational users of the Harbor. As always, safety is the primary focus of the Harbormasters. The Harbormasters continue to promote safety through education.

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 Harbor Board along with the Harbormaster office conducted another survey on paddle craft usage and numbers within the Harbor. They surveyed several weekends and a weekday to find out how often, where and when the paddle craft are used in York Harbor, Paddle-craft included but not limited to Kayak, Paddleboard and Canoe. The results found a significant increase in paddle craft usage of the river and will be studied again next season.

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 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 someone 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 2018 from all over the country and the world some as far as France and Australia.

The Harbor was fortunate enough through the efforts of the Harbor Board, Senators Collins, and King, and Representative Pingree to successfully lobby the Army Corp to dredge the Harbor. The return of the moorings began in early April with the season starting early May.

TOWN OF YORK, MAINE – 2018-2019 ANNUAL REPORT

In 2019 the Harbormasters will continue their efforts to promote safety through education. The Harbormasters will be involved in the Chris Connors Foundation events, teaching children about marine safety. Additional launch sites for kayaking and other paddle craft activities will be explored. Maintenance and repair of the town docks will be replacing all the floats on Town dock 2. Most important of all, the Harbor will be watched over by a well -trained, experienced and competent group of professionals.

I want 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 John Graning and Nick Strater.

Below are the statistics provided by Harbor Master for the 2018 season

- Nine (9) -Tow Assists
- 5 outside the harbor and 4 inside the harbor (3 were mooring holders)
- Thirteen (13) Complaints with Police involvement
- 7 outside the harbor and 6 up the river
- Many calls regarding dead / distressed seals and whales
- Seventeen (17) Boats in distress in and out side the harbor.
- Most of these consisted of boats sinking at the mooring or dock due to the lack of bilge and/or battery dying.
- Ten (10) Paddle-Craft incidents
- While there were 4 outside the harbor, many of the calls were due to the current in the harbor / river and many boaters no life jackets.
- Four (4) Swimmer incidents
- All were outside the harbor ranging from a lost swimmer to swimmer in danger outside the lifeguarded area or after season.
- Eight (8) Assists - These consisted of events happening in the York Beach Area. Events such as a swim race, fireworks, barge escorts and 2 boat rescues

All other complaints consisted of wake complaints and debris in the river.

Respectfully Submitted By: Chief Douglas P. Bracy



PUBLIC SAFETY EMERGENCY MANAGEMENT REPORT

FEMA declared disasters are becoming a norm and not an anomaly. We were unfortunately again beset by natural weather events in 2018 when again we were hit with a severe coastal event on March 2nd – 8th. We experienced extensive damage to a section of our infrastructure along our coastal routes such as Shore Road, Bay Haven Road, Ocean Ave Extension, Long Beach Ave. Roaring Rock, Harris Island Road Western Point Road and Payne Road. Our parks and walks such as Cliff Walk, Fishermen’s Walk, Ellis Short Sands Park, and Harbor Beach also sustained substantial damages. We are fortunate this storm was declared a Federal disaster, as the damages for the March 2018 Storm could top over one million dollars. With the declaration of the storm, we will be able to receive Federal and State assistance for storm damage. The 2018 March storm is in addition to the 2017 October wind storm which was also declared. To-date we have received over \$100,000 in assistance for the October storm and continue to complete repairs for that storm.

All these events added significantly to the workload of our Public Safety and other Municipal Departments. This pattern of adverse weather seems to be the “new” normal for New England, so it is imperative that the Town, as well as every citizen, has an emergency plan to be prepared. I am proud to say that our Municipal Departments have met these challenges again positively and professionally.

The Town of York should be proud of the employees who provide the strength to our public safety response network. Over the past decade or so we have experienced ice storms, hurricane force winds, significant freshwater, and coastal flooding, and even a rare summer microburst which has affected a large area of our Town. During this storm, our municipal services and others provided valuable assistance during these events to help the Town in its recovery.

I want to commend and personally thank all the individuals in these departments who pitched in to help us through these events through great teamwork and a lot of hard work. Their service stands as proof of their quality, training, and commitment to the service they provide to this community. These departments include the York Communications Center, Police Department and Highway Department, the York, and York Beach Volunteer Fire Departments, York Ambulance Association Inc., York Parks Department, York Senior Center, York Community Development Department. Other partners such as the York Water District, York Sewer Department, York Hospital, Central Maine Power, Consolidated, Spectrum, also played an important part.

I want to recognize the Director of Public Works, Dean Lessard, his Foreman Tim DePerrio, and his entire crew for their tireless work which continues even today with two federally declared disasters in 2017 and 2018. Although the emergency aspects of these events passed rather quickly, the repair work, because of them, remains an ongoing challenge for our Highway Department. The repair projects from the damages incurred in the storm of 2018 will take two to three years to complete. Some of these repairs involve improved projects from the first road that was damaged. The Federal Emergency Management Agency (FEMA) can award the Town up to an

extra dollar for every dollar of damage incurred to mitigate the problem from happening again. We have worked very hard with them to take advantage of this rule, knowing full well that this investment will save the Town thousands of dollars down the road for infrastructure improvements that would have had to be made to correct these problems anyway. No one can truly appreciate the hundreds of repairs and improvements that have been accomplished by our highway department since these disasters began back in 2005. These damages and subsequent projects have totaled in the millions of dollars in savings to the taxpayers of York and would not have been possible without the hard work and diligence of the Town team.

Financially, these efforts have meant a great deal to the Town. The Town met the State and Federal guidelines for aid to a municipality; with over 57 separate damaged sites. The Town stands to receive over \$740,000 for emergency protective measures, debris clean-up, repairs, and mitigation to our infrastructure from FEMA and the State of Maine to help defray costs.

The future holds further challenges from natural disasters as well as human-made ones. As we have seen in other parts of the world, a catastrophe can happen at any time, anywhere. It is imperative that everyone is involved in emergency planning. Although it is important for the community to have emergency plans, the biggest responsibility for safety lies in the hands of all of you. Individuals, families, and ordinary people must prepare and learn how to take care of themselves. In times of great tragedies, there are not enough emergency personnel to help everyone. We all must be prepared to meet our own individual needs; our families' needs as well as those living around you who may not be able to provide for their own. Our seniors and less fortunate are most at risk during these times. As with many past disasters, it is the strength of our community and citizens that have made our recovery much better. I have again included a brochure from FEMA that informs you of the need for an emergency plan and resources. Please take time to read and implement this plan in your own lives. It could make an enormous difference in an emergency.

Lastly, I would like to thank my command staff in the Police Department - Capt. Charles Szeniewski and Lt. Owen Davis, Lt Steve Spofford and my administrative staff of Kimberly Phoenix as well as DPW Director Dean Lessard and his administrative assistant Liz Hayden for supporting me through these difficult times. At times, much of my time is spent filling the vast needs of Emergency Management for the Town and not in my appointed role in law enforcement. These individuals have all come to the plate when I needed them and have given up a lot of time to see that our Town and all of you are taken care of and kept safe in every aspect be it Law Enforcement or Emergency Management.

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

It is with great pleasure that I submit this annual report to you, together with a summary of responses made by the York Village Fire Department. We are always interested in recruiting new volunteers for our call force. The act of volunteering and helping people in need gives great rewards. We have openings for any person eighteen years of age or older who is willing to help and willing to learn. We have an active group of volunteers who train each week at the fire station on a variety of fire and medical topics to keep their skill levels maximized.

Our station is manned 24/7/365 by one career firefighter, and augmented by volunteers.

I would like to pass along some important fire safety tips:

- Please make sure your home has a working smoke detector installed nearby each bedroom.
- Please consider that most smoke detectors only have an 8-10 year lifespan.
- Also consider that carbon monoxide detectors have become important devices for residential use since they can alert homeowners to potential dangers associated with home heating equipment that may be malfunctioning.
- Please be sure to install address numbers on the front of your home so we can find you in case of emergency.
- Remember that an ounce of prevention is worth a pound of cure.

Check out our website at www.yorkvillagefire.com for updates or connect with us on Facebook.

We appreciate the level of support we have received from our citizens. Please do not hesitate to contact me with comments or suggestions. It has been a pleasure to serve you again this year.

Respectfully Submitted By: Chief Christopher Balentine

| York Village Fire Department Call Log – 2018 Total Responses | |
|---|-------------------|
| Call Types | # of Calls |
| Structure Fires | 13 |
| Mutual Aid To Other Depts. | 34 |
| Appliance Fires | 16 |
| Power Lines Arcing | 40 |
| Public Assists | 59 |
| Motor Vehicle Accidents | 93 |
| Brush/Grass | 17 |
| Alarm Activations | 184 |
| Smoke Investigations | 77 |
| Medical Aid Calls | 810 |
| Special Rescue/Water Rescue Etc. | 13 |
| <u>Vehicle Fires</u> | <u>8</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.

During this past year thanks to the support of the citizens of York, we have been working and designing a replacement for our 2004 Rescue 1. With the increase of back to back calls, the officers and chiefs decided to replace it with a mini-pumper. This new Ford F550 will carry our medical equipment just as the existing one has done for 15 years for most of those medical rescue emergencies and in addition will carry firefighting equipment too. This new Rescue will be equipped with a 1,000 gal per minute pump, 300 gallons of water, a foam system, 400 feet of 4" hose and ladders. It will not be a substitute for a full length class A pumper, but will find a useful slot for some of the smaller situations especially when returning from a medical call. We have also been working with the truck manufacturers to design a replacement for our Engine 3. Our Engine 3 will be 25 years old this year which is the life time of preference in the fire service. We hope you will support our efforts this year at the polls and vote to purchase it. We continue to keep our fire equipment and life safety equipment current and in great working condition.

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

York Beach Fire Department Call Log – 2018 Runs

| <i>Call Type</i> | <i># of Calls</i> |
|------------------------|-------------------|
| Structure Fire | 2 |
| Chimney Fire | 4 |
| Car Fire | 1 |
| Still Alarm | 54 |
| Mutual Aid | 98 |
| Alarm Activation | 133 |
| Hazmat | 6 |
| Medical Rescue | 385 |
| Public Assist | 62 |
| Motor Vehicle Accident | 30 |
| Search | 4 |
| Unassigned | 57 |
| Total Calls | 836 |



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, one-part time Code/MS4 position, and one part-time Code/Assessing position. 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. Heather Ross is the Assistant CEO/Land Use Technician. 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 FY18 the Code Office issued roughly 837 building permits (does not include septic, plumbing, shoreland, etc.), had 3,157 counter visits, performed 2,271 inspections, and accrued roughly \$383,000.00 in building permit fees. These numbers represent a 33% increase in building permits issued, a 29% increase in counter visits, a 22% increase in inspections and accrued roughly 24% more revenues in permitting fees.

Permits. As past reports have provided calendar year totals I offer the same. Building permits were issued for 62 new housing units in 2018, (79 in 2017). This compares to 74 in 2016, 68 new housing units in 2015, 61 units in 2014 and 77 units in 2013, and 43 in 2012. In calendar year 2018, the Department issued a total of 903 building permits, and performed 2,206 inspections, and had 2,999 visits at the code counter.

| Calendar Year 1/1/2018 - 12/31/2018 | |
|--|-------|
| New Housing Units Permitted | 62 |
| Building Permits Issued | 903 |
| Inspections Performed | 2,206 |
| Code Counter Visits | 2,999 |

| Fiscal Year FY18 7/1/2017 - 6/30/2018 | |
|--|-------|
| New Housing Units Permitted | 61 |
| Building Permits Issued | 824 |
| Inspections Performed | 2,271 |
| Code Counter Visits | 3,157 |

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 have hired 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). This position provides much needed assistance to the Planner as well as the understaffed Code Office and allows 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 2018 included the Police Station garage, the York Housing Authority units, the York Community Service Association complex, the Long Sand Bath House, the Wiggly Bridge Trail, and several subdivisions including reviews for the Center for Wildlife and the Davis property. Likewise, numerous staff hours have been dedicated to addressing continuing legal issues and complaints concerning the Gammon Landscaping, the Ramsdell Stone and Gravel, and the 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 completed a project from a 319 grant from the State to address water quality issues identified in the Cape Neddick Watershed. This grant allowed 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.

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



SCHOOL REPORTS



COASTAL RIDGE ELEMENTARY SCHOOL

CRES serves 355 students in grades 2-4 and is proud of the positive climate we work hard to support to make children feel a sense of belonging and learn with confidence. Our mission is to provide children with an engaging and enriching educational experience, and more than ever we are emphasizing the fundamentals of listening, working collaboratively, and thinking creatively.

This has been an exciting year for CRES due in large part to the direct support of the townspeople. You have sustained a proven educational model in the elementary schools that has resulted in students achieving top or near the top in the state on test scores in mathematics and English Language Arts. Our teachers continue to push themselves to grow and hone their craft of student-centered, differentiated instruction that meets every child's need.

Outside of our core academics, our students are navigating the world around them. They compete in Odyssey of the Mind regional tournaments and place high enough to qualify for World Final tournaments in the Midwest. They embrace history in the buildings of Old York and the Lowell Mills. Ankles deep in muck, boys and girls explore the tidepools on Long Sands Beach and are amazed by the Center For Wildlife's furry friends. 2nd graders learn about commerce at Stonewall Kitchen, and all ages run in the York Hospital 5k. They garden, hike, visit the seniors at Sentry Hill and raise \$20,000 annually for the American Heart Association.

Our partnership with townspeople is central to our mission. We have mentors who visit students weekly, parents who volunteer regularly in the classrooms, and high school students who inspire our younger learners. The York Education Foundation supports grants such as the Stages theater troupe's month-long work on biographies with 2nd grade. The York Rotary Club has sponsored a fabulous semi-formal concert with the Portland Strings Quintet, and the Elks generously donate dictionaries each year to our 3rd graders. Lastly, we have been fortunate to host amazing children's book authors like Chris Van Dusen for the past six year because of the generosity of Jennie Jacobson.

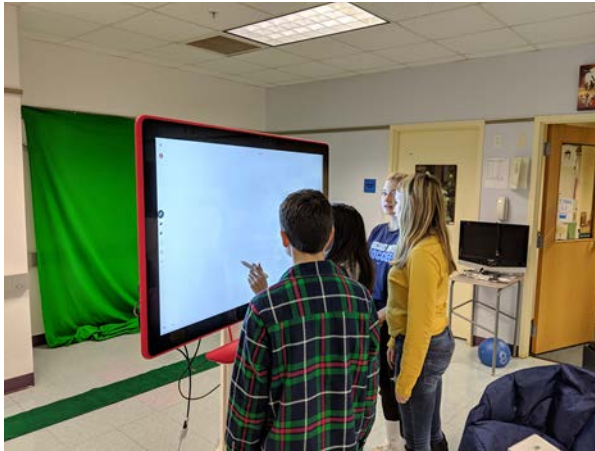
The building on the ridge where we work and learn is 28 years old and is in great condition thanks to the deliberate support from taxpayers and earnest upkeep in the past several years. The recent insulation upgrades have kept us warm all winter, and in 2018 the town supported a new playground that will be installed this summer!

The FY20 proposed budget supports a similar program that emphasizes reading, writing and arithmetic while preserving the experiential learning opportunities students receive from field trips, the arts, cultural programs, and activities that crystallize students' learning objectives in this increasingly virtual world. All of us at CRES feel fortunate to be a part of York, and we appreciate the opportunity to serve the families of York. Thank you for your ongoing support in creating a unique educational environment!

Respectfully Submitted: Sean Murphy, Principal



DIRECTOR OF TECHNOLOGY AND LIBRARIES



In the summer of 2018 the tech team updated student devices at Coastal Ridge Elementary School and in one grade level at York Middle School. Continuing on this path will keep our refresh rates at four years per device, which is the recommended lifespan of a chromebook. The team also updated many aging interactive whiteboards and have moved to a streamlined approach to install flat screen TVs in the classrooms. The student and teacher device now becomes the point of interactivity instead of the lone board at the front of the classroom offering many more mobile opportunities for learning.

This updated vision has allowed the York School Department to move towards a more seamless approach to education with technology. Students in our elementary school now have access to 5 computers per classroom as well as a class set per pod (4 classrooms). Our middle school is currently in a 1:1 program, where the state still affords a Mac laptop for all 7th and 8th grade students, while our 5th and 6th graders are working with chromebook convertibles. State funding for these devices through the Maine Learning Technology Initiative (MLTI) program is up in the air for funding in 2020. Our high school is on year 2 of our Bring Your Own Device (BYOD) program. Students that cannot afford a device of their own, do have the option to loan a device through the library. These devices have offered a more streamlined approach to education, so that teachers and students are not hung up as much on the technology, but rather can use the technology to enhance the lessons, learning and outcomes. We are looking to expand this program next year to offer more access to students K-12.

The library teams in each of our schools have been busy transforming our library spaces into more of a Learning Commons model. Library spaces are being restructured to offer areas where students and staff can create and not just absorb material and content. These creation spaces will expand the traditional library areas and offer more of a media center look and feel to them. Students can use these spaces to create high quality projects and products like public service announcements, video montages, podcasts and other multimedia presentations. MakerSpaces can look very different depending on the needs and interests of those participating. A new line item was added this year to the budget as well to supply miscellaneous items used in our MakerSpaces to build up these programs within our four schools.

Respectfully Submitted By: Eric Lawson, Director of Technology and Libraries



BOARD AND COMMITTEE REPORTS



ENERGY STEERING COMMITTEE

✓ DONE

2018 was a busy year of projects for the ESC and there is powerful momentum going into 2019 as well. Perhaps most significantly, though, has been a subtle shift in the community’s awareness of the urgency of dealing with climate change. York voters have been strongly supportive for years (the Energy Chapter of the Comprehensive Plan passed in 2017 with an 86% vote); now, increasingly, town officials are taking the initiative. We saw it when our Town Manager called for any design of a new (or renovated) Town Hall to be as close to net zero carbon as possible; and when the Selectboard initiated a \$50,000 Green Fund to be voted on in May 2019. The grass roots citizens’ group “Ready for 100%” informative public events were held to standing-room only attendance. These are important signals that the culture shift that the ESC has been nurturing is taking place!

Meanwhile, the price of solar keeps coming down and the State’s new government has set aggressive goals to transition to a clean-energy economy.

It’s an exciting and demanding moment for everyone working to address climate change. We are happy with the progress in 2018 (and tired!), and we look to 2019 with optimism and high expectations.

To paraphrase a local climate expert, Edward Cameron: The issues of climate, carbon and fairness are a risk if ignored but a tremendous opportunity if we tackle them together with aspiration, urgency and pragmatism.

1. **April 22, 2018: York Energy & Sustainability Fair at the York Beach Fire Station**

The Energy Steering Committee sponsored the Energy Fair but the hard work was done by a committee of York residents - Hilary Clark, Victoria Simon, Bob Brisebois and Chris Hartwell organized and publicized the Fair, found the vendors and nine other volunteers to help on the day.



The Fair was a big success:

- Hundreds of attendees
- Over 30 vendors offering energy services, solar and heat pumps, architectural services, composting, permaculture, water conservation.
- Climate non-profits
- Electric vehicle (EV) test drive
- Launch of EV week-long test drives for Selectboard members and town employees
- 3 free home energy audits awarded
- York Ready-for-100% appeared for the first time in public and went on to form a powerful citizens’ group for awareness and advocacy for becoming a clean-energy community.

2. May and June: Met with architects specializing in highly efficient buildings.

Representatives of ARQ of Kittery Maine and of Lavalee Brensinger of Boston, Manchester and Portland briefed ESC on their expertise in highly energy efficient buildings both new and retrofits. ESC’s familiarity with them may be helpful when the Town decides on a new Town Hall.

3. August: Vista Volunteer hired to launch emissions benchmarking project

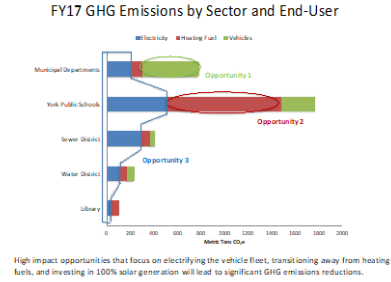
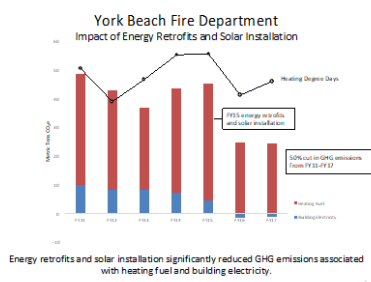
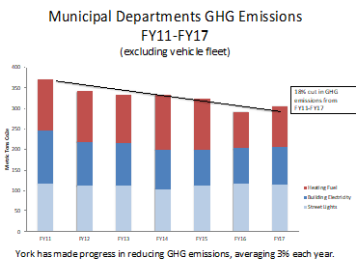
Because of the work of a Vista Volunteer, Lucy Brenna, this year was the first time the ESC was able to benchmark the Town’s greenhouse gas (GHG) emissions and illustrate the results of the efficiency work the ESC has done since 2008 to reduce emissions.

The ESC hired an outstanding Vista Volunteer, Lucy Brennan, who has done a superb job pulling together municipal energy use data from CMP and heating fuel invoices and entering the data in ICLEI’s ClearPath software that converts electricity and heating consumption into equivalent tons of GHG emissions.

Lucy is with us from September 2018 through August 2019. Her work is organized in three phases.

Phase 1 concentrated on emissions from Town operations – Town Hall, Fire and Police, Parks & Rec and DPW. Lucy presented this data to the Selectboard in December 2018.

Her work showed that emissions from the Town operations had come down 18% since 2010 and highlighted the 50% reductions at the Beach Fire station that resulted from the comprehensive energy retrofit of the second floor, installation of heat pumps, LED lighting and solar panels on the roof. Next best opportunities for improvement: a) replace the oil furnace at the Beach Fire Station with electricity to make it a zero-emissions building and b) convert the municipal fleet to electric vehicles.



Phase 2 added emissions from other municipal entities: the Schools, Water and Sewer Districts, and the Library. Lucy presented that information in February, 2019.

Next best opportunities for further reductions: for all entities, converting heating fuel to electric and powering the electricity from solar. The latter recommendation has resulted in the formation of a joint committee of representatives from the Town government, the Schools, Water and Sewer Districts, Town Library and Budget Committee to evaluate the option of sharing a large solar array that would potentially supply all of these entities’ power needs.

This all came about because of a lucky meeting at a Dining for Women with the regional AmeriCorps Program Director, who suggested the idea to support the Committee’s work. We were lucky again to find Lucy Brennan,

who also works part-time in the South Portland Sustainability Office and is a young professional with a promising future in the field.

Phases 3 and 4 are underway. In May 2019, Lucy will present a model of the emissions of the entire community and a report on the energy burden and needs of our low-income community. In August the ESC will present policy recommendations that arise from the benchmarking work. This work will help revise the Energy Chapter in York's Comprehensive Plan to broaden the scope and establish a firm goal of a 100% clean energy community by 2050). The new Sustainability and Climate Change chapter will identify the strategies and responsible departments and individuals to make the actions happen. The ESC is partnering with the Budget Committee on a strategic planning process that will engage a broad group of stakeholders in sustainability and climate change – town officials as well as nonprofit and for-profit organizations and members of the public, including our low-income community. Equity is a guiding principle of this planning effort. Lucy's work and the ESC policy recommendation will inform the climate action planning process.

The ESC is currently looking for the right person for a second Vista year to continue this vital work of gathering and reporting emissions data and to support the strategic planning process.

4. September: LED Streetlight Analysis requested of Celtic Energy

In April, CMP submitted an eleventh-hour proposal to convert York's streetlights to LEDs in a new 15-year lease. The Board requested the ESC's recommendation and in June the ESC voted to recommend having our energy consultant, Celtic Energy, compare CMP's and RealTerm's proposals. In September the Board approved Celtic's contract and in January 2019 Celtic presented its recommendation to select RealTerm – reaffirming the decision the Board made in 2017.

5. October 2: Route One DOT Building LED upgrade completed

At the request of the Town Manager, Gerry Runte worked with Dean Lessard, DPW Director, to manage a project to upgrade the interior and exterior lighting to LEDs on the three buildings York had recently acquired from the Maine DOT.

Gerry sought bids from the two vendors that had previously responded to the 2016 LED conversion project of other municipal buildings. Affinity LED Lighting replaced 142 fluorescent, 4 high-pressure sodium and 3 wall pack outdoor lights for a cost of \$4,651.

- Estimated annual cost savings \$1,581
- 5 year ROI: 70%
- Carbon emissions cut per year: 6.7 tons (equivalent to taking 9 cars off the road)

6. October: ESC Budget submitted

A second Vista year was approved by Steve Burns but several other ESC proposals did not make the cut: 1) Updating the 2011 Energy Study \$40,000, 2) Conducting a Solar Study \$50,000 (Steve pledged to support this in next year's budget) or 3) developing an EV Charging Station plan \$10,000.

7. November: Solar ordinance approved

Wayne Boardman developed the ordinance with Dylan Smith and the Planning Board.

The ordinance introduced guidelines for CEO/PB decisions about solar for the first time. Highlights: Code enforcement approves small roof and ground-mounted solar. Medium and large ground systems are reviewed by PB, treated like structures, allowed if they meet code. Max permitted height is 12' in residential area- can be waived with demonstrated need. In Historic District, HDC must approve. The ordinance has a sunset clause; after 5 years it would need to be re-authorized. See ESC minutes of May 3, 2018 meeting for further details on the new code.

8. December: First meeting with Library on retrofit

Rozanna introduced Ron Lamarre of Lavalee Brensinger Architects to the Library Board of Trustees. The Board expressed interest in a retrofit that would bring the building to net-zero emissions or close to it. Discussions will continue with the Board.

Other

It was necessary to hold extra meetings to review Lucy's presentations in October and November.

Expanded meeting agendas to include guests for purposes of informing committee of trends, vendors, and capabilities York may need to access

Members attended conferences: Climate Table on municipal efficiency work being done in Maine; GPCOG on EVs; NRCM on legislative updates after change in State leadership in November; Acadia Center on new initiatives.

Deane Rykerson briefed the ESC on the many bills on clean energy and climate change in the new legislature.

Gerry did extensive background research on solar farm for 100% of municipal electricity needs (see ESC/Solar farms/York Solar Proposal Revised 3/20/18)

EV Charging Station plan: Gerry & Rozanna attended several meetings of GPCOG and EM on Maine's plans to roll out EV charging stations so we would be ready to respond to EM RFP with proposals for stations in York. Also conducted research on EVs – availability, price, etc

Cooperated with RF100 – attended their meetings, informed them of ESC history and work, etc

Press: 13 stories

UNDERWAY

- LED streetlights installation after voter approval in May 2019
- Propose concrete clean-energy target for November 2019 ballot
- Co-lead Climate Change Committee – strategic planning for sustainability with broad stakeholder participation
- Vista Volunteer – wrap up benchmarking project
- Vista Volunteer second year: establish greenhouse gas emissions reporting process, support Climate Change Committee strategic planning
- Joint Solar Committee to assess solar installation to provide 100% of all municipal electricity needs
- Develop collaborations with York Land Trust, YCSA, Planning Board on intersection of clean-energy access, equity and innovative affordable housing
- Participate in Maine Municipal Energy Priorities Coalition to stay abreast of State initiatives and ensure the legislature considers the needs of municipalities
- York electric vehicle charging station infrastructure plan

TOWN OF YORK, MAINE – 2018-2019 ANNUAL REPORT

- Assist with design of new or remodeled and enlarged net-zero town hall (recommend architectural firms with energy expertise to assist in early design planning)
- Assist HDC with solar and energy conservation in the Historic District
- Training, outreach to implement Energy Chapter Action Plans

Respectfully Submitted By: Rozanna Patane, Chairman



PARKS AND RECREATION BOARD

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

•**Director Search.** The most significant development in Parks and Recreation this year — some might say in decades — was the search for a replacement for long-serving director, Mike Sullivan. A search committee screened dozens of applications and interviewed several candidates. In the end, the person who most impressed the committee was Robin Cogger. The PRB was delighted to see her hired as the new director.

•**Long Sands Bathhouse.** The opening of the long-anticipated bathhouse was an important event for the department and the board. The PRB is very grateful to the building committee and to the director for making this newest town facility such a beautiful and functional asset.

•**Senior Center Concerns.** The nature of the Senior Center’s organizational status has been discussed and brought to the BOS. Concerns have been expressed by some members of the Center. The BOS has agreed to appoint a committee to look into the right and proper relationship between the parks and Recreation Department and the Senior Center. Work to improve this relationship will be ongoing and important.

•**Nubble Light Restoration.** If anything says “York” to tourists and locals alike, it is Nubble Light. Restoration of the buildings on the Nubble went on all through the summer and while it may have inconvenienced some people, the results have been widely praised. The PRB is delighted with the appearance of the lighthouse and outbuildings and congratulate everyone involved in this historic restoration.

•**Nubble Light Emergency Response Plan.** Attention has been given this year to the development of an emergency plan for the Nubble area. Ryan Coite has spearheaded this effort. The PRB’s representative in this work is Skip Hartwell (the new Chair of the PRB).

•**Mount Agamenticus.** The level of activity at Mount A continued to grow this year, further emphasizing the need for parking and other improvements at the mountain. Robin Kerr has earned the appreciation of the PRB for her dedication as well as her ability to work with other agencies (e.g., the York Water District). The master plan is moving forward.

•**Dog Policies.** We initiated a review of policies concerning dogs on the beaches. The YPD has agreed to monitor the level of warnings and citations issued to dog owners. Any changes being considered will take place in the context of data from 2019.

Members: Brenda Knapp; Ron McAllister; Michael Modern; Frank Wright; Skip Hartwell, Chair

Respectfully Submitted: Ron McAllister



BICYCLE AND PEDESTRIAN COMMITTEE

*The committee meets the first and third Wednesday of the month, at the York Library at 1:00pm.
The public is welcome to attend.*

What is the York Bicycle and Pedestrian Committee?

The York Bicycle and Pedestrian Committee was chartered by the Board of Selectman in June of 2015. The Board adopted the charter stating: “The value of a walkable and bikeable community for health, environmental benefit, added recreational opportunities, and alternative transportation cannot be underestimated. The Town of York recognizes the many economic, social, health and recreational benefits that will result in creating safe spaces to walk and bike, contributing towards networks that link our homes, downtowns, workplaces, parks and beaches”. To achieve that goal, the York Bicycle and Pedestrian Committee was formed.

What are some of our goals?

- To adopt a complete streets policy to make streets safer for all users
- Increase outreach to schools to promote safety and recreation
- Increase awareness of motorist, cyclist and pedestrian laws
- Improve signage and road markings
- Develop and promote biking and walking routes
- Provide bike amenities such as bike racks and repair stations
- Provide benches on major pedestrian corridors
- Improve and expand the sidewalk network
- Create safe connections across Route 1 and Interstate 95

What did we do in 2018?

- Per request of residents of Moulton Lane, worked with York’s DPW, Bicycle Coalition of Maine and York Police to calm traffic
- Consulted with DPW on completion of the Woodbridge Road sidewalk and to fill in the gap between Eldridge Road and Scott Ave., and on other sidewalk projects
- Installed a bike rack at Harbor Beach, and the new Long Sands Bath House
- Created and distributed a Walking in York Brochure
- Sponsored the Annual Bike Rodeo at Coastal Ridge Elementary School
- Consulted with Town and First Parish officials to improve walking paths behind village cemetery
- Conducted bike safety and skills classes at York Middle School
- Supported Seacoast Velo Kids mountain bike rides
- Participated in discussions to promote walking trails in the proposed McIntyre Woods project

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

Respectfully Submitted By: David McCarthy, Chairman



YORK HOUSING AUTHORITY

The mission: To provide Safe, Clean, Affordable Housing

Number of Residents Served: 215

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 152 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.

In 2018 York Housing expanded the Baldwin Center community building to include 16 one-bedroom apartments and expanded community space that includes a resident café and kitchen. We are pleased to have the added space to accommodate our growing population of residents.

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. This year, a Transportation Program has been formed under Neighborhood Network in collaboration with York Community Service Association and York Senior Center. For more information please call (207) 351-1828 or visit www.neighborhoodnetwork.me

Lack of affordable housing for the local workforce is an issue that York Housing is focused on. York Housing is exploring land that may be developed into workforce housing. York Housing is interested in partnering with local employers. Local employers are encouraged to inquire as to possible opportunities for their workforce.

For more information please see our website www.yorkhousing.info or call our office at 363-8444.

Respectfully Submitted By: Patricia Martine, Executive Director and Fiona McQuaide, Assistant Director



UTILITY REPORTS



YORK SEWER DISTRICT

This year our hard work was recognized, by the New England Water Environment Association, as the District was selected as the recipient of the Utility Management Award, which acknowledges the outstanding performance of a wastewater utility in the six state New England area, as illustrated by the use of best management practices, operations, and performance excellence.

We'd like to express our thanks to our customers, Board of Trustees, and staff, for making the York Sewer District the best wastewater utility in New England for 2018/19.

The District has made significant investments into the treatment facility and the collection system over the last year.

The District's 2.5-million-dollar upgrade of the treatment facility which replaced a twenty-year old dewatering belt press 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, scum removal equipment, sludge pump replacement, underground piping improvements, a new chlorine building, and several other operational upgrades was completed during the Winter of 2017. Our first operational season with the new chlorine location has shown significant reductions in chlorine use and we have seen a number of process control improvements.

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. Our anoxic zones help us improve process control by altering the environment and conditions under which certain bacteria grow and reproduce, also allowing us to control and restrict the growth of "unwanted" bacteria. The anoxic zones have the additional benefit of altering certain parts of our discharge water by improving its quality and reducing nitrogen. A total of three zones have been installed and 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.

Richards Pump Station a 1973 vintage station with numerous pieces of equipment that were outdated and extremely difficult to keep operational due to lack of available parts was completely replaced and back in operation by Spring time this year (2018). It is 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 this site is restricted due to the tight surroundings and existing residences. All of these issues made this project critical but also difficult to undertake. The cost of the project was \$500,000 and was 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 have all been completed. The other projects included; 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. All these projects were completed within budget.

In the Spring of 2018, another capital improvement plan has been approved for up to \$1,778,000. Three major components of this borrowing will be updating our Master Plan to look at facility sustainability planning, sewer system expansion/needs assessment; replacement and upgrade of Nubble Road Sewer from the intersection of 1A to 250 feet beyond Nubble Road Extension in coordination with the York Water District and York Highway Department, each repairing and replacing they're own infrastructure; and the installation of new technology to super oxygenate wastewater at our Long Beach Pump Station, which will control hydrogen sulfide generation, help in eliminating odor from this source and like some other plant improvements we are looking at some additional operation and process control side benefits. Over 15 separate projects are planned for this year and several are already underway.

The approximately 3,000 feet of sewer main installed in the Main Street and Shore Road area over the past two years has proved valuable as a number of properties have experienced septic system failures. It was fortunate that they had public sewer available and the cost to connect was significantly less than system replacement would have been. The private side street off this area also requested public sewer and most have been connected. One small side street still remain to have a sewer main installed. This private way has three homes on the Cape Neddick River and we will begin the main installation this Fall of 2018.

A key staff position of the District was added this year, that of Regulatory Compliance Manager. Another key position in the treatment facility has been vacant for several months but we hope to fill this position soon. The Regulatory Compliance Manager has been successful in assisting the Assistant Superintendent add critical clarification to our Regulations covering fat, oil, and grease discharge and elements of discharge pretreatment, to help protect our critical infrastructure and make treatment costs more equitable among our rate payers. This new addition will spend most of this first year doing outreach and education of our users so they can better understand how the sewer system works and how what they "flush" can detrimentally affect the sewer system and their business.

The District continues to be a leader in the State and regionally, supporting and influencing public policy and legislation impacting the wastewater industry. The Superintendent has been the Chairman of the MEWEA Government Affairs Committee for several 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 and now the placing of a \$30,000,000 dollar bonding request on the 2018 Fall State Ballot. Other staff participate on MEWEA Committees including Chair of the Collection Systems Committee, and MEWEA Second Vice President. These positions keep them well informed on current issues State wide, regionally, and nationally, and exposing them to some of the most cutting edge technology and those who use it. The District also regularly sponsors regional training events and hosts one to two *JETCC (Joint Environmental Training Coordinating Committee) training classes throughout the year.

A large dedicated training space was renovated and built this year using existing staff's experience and efforts. This facility has proven very valuable as a regional resource and was done with minimal investment do to the hard work of the staff.

*JETCC provides training for Operator Certification and Contact Hours which are required for all licensed operators to maintain their licenses.

*Financial Statements and Additional Information available upon request.

Respectfully Submitted By: Timothy Haskell, Superintendent



YORK WATER DISTRICT

To the Citizens of the Town of York and Customers of the District:

ORGANIZATION

The York Water District was created by an act of the State of Maine Legislature under the Private & Special Laws in 1929, Chapter 8, and as specified in our Charter. The District is administered by an elected board of five Trustees. One Trustee is elected each year at the Town of York’s May Election for a term of five years. Regular Trustee meetings are held on the third Wednesday of each month. Meeting notices for regular & any special meetings are posted in York Town Hall, York Post Offices, at the District office & on our web site at www.yorkwaterdistrict.org. The public is always welcome to attend.

The District is regulated by Rules and Regulations of the Maine Public Utilities Commission & the Maine Department of Health & Human Services Drinking Water Program. The District prepares an Annual Report for the Public Utilities Commission on special forms supplied by them, and an Audited Financial Report filed with the Town’s Treasurer. Both reports are based on the calendar year and are available for review at the Districts office and the Town Hall.

SOURCE

The District’s only source of supply is Chase’s Pond, with a watershed of 3.26 square miles and a safe yield of 2.05 million gallons per day. Available storage capacity of the pond is approximately 480 million gallons; average daily use in 2017 was of .94 million gallons and 1.02 million gallons in 2018. The District also maintains emergency interconnections with Kittery Water District to the south and Kennebunk, Kennebunkport & Wells Water District to the north.

FUNCTION

The District’s purpose and function as stated in our Charter is to supply the Town of York, its inhabitants and others located in the District with pure water for domestic, sanitary, commercial, manufacturing, industrial, agricultural and municipal use. Ensuring the production of safe, reliable, high quality drinking water at the most reasonable cost while providing exceptional customer service, is our number one priority.

FINANCIAL INFORMATION

The District’s fiscal year begins January 1st and ends December 31st. Each December the Board of Trustees vote to approve the next year’s Operating and Capital Improvement Budgets. The 2019 Budget includes just above \$4 million in operating revenue. Of that revenue approximately \$2.8 million will be spent on operations and maintenance costs. Approximately \$700,000 will be spent on capital improvements in the distribution system, treatment plant and watershed. Another \$500,000 will be spent servicing the District's debt incurred from past capital improvements and land purchases. The District will also receive roughly \$300,000 in non-utility income generated largely from the communications tower on Mount Agamenticus.

Items of note in the 2019 Budget include:

- Addition of staff not included in last year's budget. An employee was added at the treatment plant at the end of 2018 and one will be added to Resource Protection at mid-year.
- A switch in the District's health insurance plan from the PPO 1000 to the PPO 1500. This will result in a savings for the District while keeping benefits for its employees the same.
- A decrease in debt service payments resulting from the payoff of a bond that was issued in 1988. This decreases the District's debt service by approximately \$130,000 from 2018.

MAJOR CAPITAL IMPROVEMENTS COMPLETED & PLANNED

CHASE'S POND WATERSHED

Yellow Management Road Project: In addition to annual maintenance of our management roads and trails, we completed the 7th Phase of the Yellow Trail project. The 2018 project is a York Water District/Kittery Water District cooperative effort, upgrading 1,820 feet of management trail into a management road. This project increases our access, provides emergency services access where previously there was none, eliminates severely eroded trails from running into public water supply tributaries and these new roads shed water more efficiently and are easier to manage and maintain. Annually YWD has applied and has been fortunate to receive a \$10,000 source water protection grant for each of the 7 phases of the project from the Maine Drinking Water Program.

District Forestry: As directed in our Forestry Management Plan, we planned a timber harvest for early fall on the south side of Chase's Pond, expected to take 4 to 6 weeks to complete. After only one week the harvest was postponed due to the very wet conditions. Most forest products and all equipment were pulled from the site. Timber harvests are purposely planned to be during dry or frozen times of the year. YWD prefers to plan harvest operations in late summer to early fall. We will finish this harvest in the summer of 2019.

Seedlings: To assist the natural regeneration of the Chase's Pond watershed forest and in consideration of water quality the District annually plants 500 white pine seedlings in forest compartments that have been timber harvested.

Folly Siphon line Rehabilitation: To supplement Chases Pond during dry periods or if we planned to transfer water to Kittery Water District, the two districts jointly rehabilitated the existing surface water line running between Chase's Pond and Folly Pond to allow water to be siphoned from Folly Pond to Chase's Pond. 1100' of damaged 12'' cast iron pipe was removed on the upper end of the line and was replaced with 12'' HDPE poly pipe. A valve and suction hydrant will be installed in the spring and could be used in the event of a forest fire to fill fire trucks directly from Folly Pond. The original cast iron water main was installed during World War II by the U.S. Government and was used to pump water from Chase's Pond to Folly Pond to assure KWD had enough water to serve Portsmouth Naval Shipyard during the war.

TREATMENT IMPROVEMENTS

Josiah Chase Water Filtration Plant (JCWFP) 2018 projects included the transition from a silica-based corrosion inhibitor, to a phosphate corrosion inhibitor, as part of a continuing regional effort to improve water

compatibility. An altitude valve was rebuilt at Simpson Hill Tank (this is key to help prevent overflowing the tank). The 300,000-gallon Clearwell or “concrete tank” located below the floor of the filtration plant which stores treated water before it is pumped into the system was drained, cleaned, inspected, and placed back into service.

Flood mitigation, final steps: In 2018 we removed the concrete bridge and abutments that crossed the Cape Neddick River near our Water Filtration Plant. The bridge restricted flow in the Cape Neddick River. Recently the MTA completed renovations to the twin box culverts that cross under the Turnpike. All of our efforts have been to mitigate flooding near our Treatment Facility.

In 2019 JCWFP will begin phase 1 of a planned project to upgrade outdated computer systems and controllers, replace and update various obsolete mechanical and process equipment, complete periodic inspections of system storage tanks and dam, the removal and proper disposal of collected and dried treatment process solids, and continue to improve and protect infrastructure at tank sites.

DISTRIBUTION PROJECTS

Southside Road first identified by District Engineers in our 2004 Master plan, the YWD was able to complete the connection on Southside Road from Jeffery Drive out to US Route One. This project was the last piece to complete of a long list of projects necessary to strengthen the southern end of our Distribution system. Improving water quality and increasing available flows for fighting fires was the main objective.

Other past projects completed that lead up to the Southside Road project are as follows;

- 2005 Replaced 6” cast iron pipe on US Route One from River Bend Road to the York River.
- 2006 York River Crossing at US Route One (*completed by Kittery Water District*).
- 2006 Install new 12” water main from the York River to the York-Kittery Town line (*completed by Kittery Water District*).
- 2007 Completed the construction of a new pump station for the York – Kittery Interconnection (*completed by York Water District & Kittery Water District*).
- 2009 York River Crossing at Route 103.
- 2012 York River Crossing at Sewall’s Bridge.
- 2015 Replacement of 1400’ of 8” cast iron water main on Organug Road.
- 2015 Replacement of 2700’ of 6” cast iron water main on Seabury Road.

Barrell Lane, York Department of Public Works scheduled the Barrell Lane paving project for the spring of 2018. The York Water District utilized this opportunity to replace its “pre-1929” 6” cast iron watermain. Our crews were successful in replacing the water main, several water services and one fire hydrant. This project has doubled available fire flows and improved water quality to the area.

Connector Road new main, The Town of York’s Contractor “RJ Grondin” of Gorham while building the new Connector Road completed the installation of 1300 feet of 8” watermain on the new connector road. This included a future water service for the Cragin Parcel and for the Town’s vacant parcel and one new fire hydrant.

Most important it completed a “loop” to Caddy’s Way. This connection will provide better fire flows and improved water quality to the area.

Nubble Road fall of 2019: One of YWD’s significant 2019 projects is the Nubble Road watermain replacement. YWD, YSD and YDPW utilized one engineering firm to produce plans and specifications to replace each entity’s infrastructure. This phase will replace 1800’ of 6” cast iron watermain. For context it is a total of 5,000’+ from Long Beach Avenue to the entrance to Sohier Park.

Trustees: Stephen C. Rendall Jr. - President, Richard E. Boston - Treasurer, Karen Arsenault - Clerk, and Richard Leigh

Submitted by Donald D Neumann Jr., Superintendent & Staff



ANNUAL FINANCIAL REPORT

TOWN OF YORK, MAINE

Annual Financial Report

For the Fiscal Year Ended June 30, 2018

TOWN OF YORK, MAINE
Annual Financial Report
For the Year Ended June 30, 2018

Table of Contents

| | <u>Statement</u> | <u>Page</u> |
|--|------------------|-------------|
| Independent Auditor's Report | | 1-3 |
| Management's Discussion and Analysis | | 4-14 |
| Basic Financial Statements: | | |
| Government-wide Financial Statements: | | |
| Statement of Net Position | 1 | 17 |
| Statement of Activities | 2 | 18 |
| Fund Financial Statements: | | |
| Balance Sheet - Governmental Funds | 3 | 19 |
| Statement of Revenues, Expenditures, and Changes in Fund | | |
| Balances - Governmental Funds | 4 | 20 |
| Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund | | |
| Balances of Governmental Funds to the Statement of Activities | 5 | 21 |
| Statement of Revenues, Expenditures, and Changes in Fund Balance - | | |
| Budget and Actual - General Fund | 6 | 22 |
| Statement of Net Position - Proprietary Funds | 7 | 23 |
| Statement of Revenues, Expenses, and Changes in Net Position - Proprietary Funds | 8 | 24 |
| Statement of Cash Flows - Proprietary Funds | 9 | 25 |
| Statement of Fiduciary Net Position - Fiduciary Funds | 10 | 26 |
| Statement of Changes in Fiduciary Net Position - Fiduciary Funds | 11 | 27 |
| Notes to Basic Financial Statements | | 28-53 |
| Required Supplementary Information: | | |
| Schedule of Town's Proportionate Share of the Net Pension Liability | | 54 |
| Schedule of Town Contributions - Net Pension Liability | | 55 |
| Schedule of Changes in the Town's Total OPEB Liability and Related Ratios | | 56 |
| Schedule of the Town's Share of the Net OPEB Liability | | 57 |
| Schedule of Town Contributions - Net OPEB Liability | | 58 |
| Notes to Required Supplementary Information | | 59 |
| Combining and Individual Fund Financial Statements and Schedules: | <u>Exhibit</u> | <u>Page</u> |
| General Fund: | | |
| Comparative Balance Sheets | A - 1 | 63 |
| Statement of Revenues, Expenditures, and Changes in Fund | | |
| Balance - Budget and Actual | A - 2 | 64-66 |
| Capital Project Funds | | |
| Combining Statement of Revenues, Expenditures and Changes in | | |
| Fund Balances | B | 69-70 |

TOWN OF YORK, MAINE
Annual Financial Report
For the Year Ended June 30, 2018

Table of Contents, Continued

| | <u>Exhibit</u> | <u>Page</u> |
|--|-----------------|-------------|
| Other Governmental Funds: | | |
| Combining Balance Sheet | C - 1 | 73 |
| Combining Statement of Revenues, Expenditures, and Changes in Fund Balances | C - 2 | 74 |
| Nonmajor Special Revenue Funds - Town Programs: | | |
| Combining Statement of Revenues, Expenditures, and Changes in Fund Balances | D | 77 |
| Nonmajor Proprietary Funds: | | |
| Combining Statement of Net Position | E - 1 | 81 |
| Combining Statement of Revenues, Expenses, and Changes in Net Position | E - 2 | 82 |
| | <u>Schedule</u> | |
| Combining Schedule of Revenues, Expenditures, and Changes in Fund Balances - General Fund Reserves | 1 | 85 |

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, 2018, 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, 2018, 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.

Change in Accounting Principle

As described in the notes to basic financial statements, in 2018, the Town adopted new accounting guidance, GASBS No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*. Our opinion is not modified with respect to this matter.

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 Town's proportionate share of the net pension liability, the schedule of Town contributions – net pension liability, the schedule of changes in the Town's Total Health Plan OPEB liability and related ratios, the schedule of Town's share of the net OPEB liability, and the schedule of Town's contributions – net OPEB liability, 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.

Board of Selectmen
Town of York, Maine

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.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated February 26, 2019, 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.



February 26, 2019
South Portland, Maine

TOWN OF YORK, MAINE
Management's Discussion and Analysis
June 30, 2018

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, 2018. 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, deferred outflows of resources, liabilities, and deferred inflows of resources 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 as 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 provides 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, 2018, net position changed as follows:

| | Governmental Activities | | Business-type Activities | | Total Primary Government | |
|----------------------------------|-------------------------|--------------------|--------------------------|---------|--------------------------|--------------------|
| | 2018 | 2017 (restated) | 2018 | 2017 | 2018 | 2017 (restated) |
| Current and other assets | \$ 17,566,332 | 20,411,089 | 642,129 | 574,863 | 18,208,461 | 20,985,952 |
| Capital assets | 83,817,465 | 77,933,249 | 204,713 | 226,278 | 84,022,178 | 78,159,527 |
| Total assets | 101,383,797 | 98,344,338 | 846,842 | 801,141 | 102,230,639 | 99,145,479 |
| Deferred outflows of resources | 1,791,520 | 3,022,668 | - | - | 1,791,520 | 3,022,668 |
| Long-term liabilities | 48,448,746 | 47,194,995 | - | - | 48,448,746 | 47,194,995 |
| Other liabilities | 5,219,957 | 5,424,386 | 59,468 | 73,119 | 5,279,425 | 5,497,505 |
| Total liabilities | 53,668,703 | 52,619,381 | 59,468 | 73,119 | 53,728,171 | 52,692,500 |
| Deferred inflows of resources | 401,276 | 298,726 | - | - | 401,276 | 298,726 |
| Net investment in capital assets | 46,077,938 | 45,296,596 | 204,713 | 226,278 | 46,282,651 | 45,522,874 |
| Restricted | 953,208 | 1,179,749 | - | - | 953,208 | 1,179,749 |
| Unrestricted | 2,074,192 | 1,972,554 | 582,661 | 501,744 | 2,656,853 | 2,474,298 |
| Total net position | \$ 49,105,338 | 48,448,899 | 787,374 | 728,022 | 49,892,712 | 49,176,921 |

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

These numbers reflect an increase in net position of 1.4% percent for governmental activities and an increase of 8.2% for business-type activities (see page 23-25 for details).

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 refunds, 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 | |
|--------------------------------------|----------------------|-------------------|------------------|------------------|-------------------|-------------------|
| | 2018 | 2017 | 2018 | 2017 | 2018 | 2017 |
| General Government | \$ 5,948,477 | 7,224,759 | 922,231 | 982,303 | 5,026,246 | 6,242,456 |
| Public Safety | 7,421,259 | 7,403,367 | 961,020 | 779,722 | 6,460,239 | 6,623,645 |
| Public Works | 6,634,004 | 6,241,095 | 1,341,719 | 723,094 | 5,292,285 | 5,518,001 |
| Parks and Recreation | 1,756,456 | 1,287,281 | 140,450 | 47,899 | 1,616,006 | 1,239,382 |
| Public Assistance | 79,381 | 378,809 | 8,200 | 21,363 | 71,181 | 357,446 |
| Education and Libraries | 35,741,673 | 34,307,964 | 5,562,245 | 4,998,485 | 30,179,428 | 29,309,479 |
| Capital Outlay | 1,853,815 | 882,080 | 452,403 | - | 1,401,412 | 882,080 |
| Interest on long-term debt | 549,303 | 628,147 | - | - | 549,303 | 628,147 |
| Total Governmental Activities | \$ 59,984,368 | 58,353,502 | 9,388,268 | 7,552,866 | 50,596,100 | 50,800,636 |

The net expense is the financial burden that was placed on the taxpayers by each of these functions. Approximately \$9.4 million worth of activity was paid by grants, user fees, parking tickets and meter revenues and fees other than taxes.

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

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

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 decreased by \$1.3 million primarily due to the change in the net pension liability, which decreased expenses.

Education and libraries' share of net expense is still the largest percentage at 59.6%, followed by Public Safety at 12.4%, and Public Works at 11.1%. General Government at 9.9%,

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. \$124,114 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 \$420,000 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, 2018 with a comparison to 2017:

| Revenues | 2018 | Percent of | 2017 | Percent of |
|-----------------------|----------------------|-------------------|-------------------|-------------------|
| Taxes | \$ 50,084,571 | 87.33% | 48,882,362 | 88.66% |
| Intergovernmental | 4,678,764 | 8.16% | 3,952,673 | 7.17% |
| Charges for Services | 1,502,948 | 2.62% | 1,191,165 | 2.16% |
| Licenses and Permits | 358,332 | 0.62% | 341,560 | 0.62% |
| Other | 728,402 | 1.27% | 767,312 | 1.39% |
| Total Revenues | \$ 57,353,017 | 100.00% | 55,135,072 | 100.00% |

Revenues from all sources increased 4% from the previous year. Tax revenues increased 2.5%. State Revenue sharing increased by 9.0%. Interest income saw a significant increase of 26.2%.

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, 2018, with a comparison to 2017:

| Expenditures | 2018 | Percent of | 2017 | Percent of |
|---|---------------|-------------------|-------------|-------------------|
| General Government | \$ 3,337,936 | 5.83% | 2,705,084 | 5.00% |
| Public Safety | 6,850,308 | 11.97% | 6,920,792 | 12.80% |
| Public Works | 4,961,712 | 8.67% | 4,885,059 | 9.03% |
| Parks & Recreation | 1,648,310 | 2.88% | 1,214,516 | 2.25% |
| Public Assistance | 79,381 | 0.14% | 378,809 | 0.70% |
| Education & Library | 32,438,930 | 56.69% | 31,258,906 | 57.79% |
| MainePERS on Behalf | 2,360,082 | 4.12% | 1,931,612 | 3.57% |
| County Tax | 2,426,202 | 4.24% | 2,398,830 | 4.44% |
| Unclassified | 49,066 | 0.09% | 481,941 | 0.89% |
| Capital Outlay | 1,149,787 | 2.01% | 314,384 | 0.58% |
| Interest and Bond Costs | 277,506 | 0.50% | 258,428 | 0.48% |
| Principal Payments on LT Debt and Bond Costs | 1,638,222 | 2.86% | 1,339,292 | 2.48% |
| Total Expenditures | \$ 57,217,442 | 100.00% | 54,087,653 | 100.00% |

Overall, expenditures increased 5.8%. The General Government expenditures increase is typical of inflation and personnel-related cost increases combined with an increase in capital outlay. The principal payments on long-term debt remained similar to the previous year. New debt was issued December 28, 2018. In addition, funding for Education and Library increased by 3.8%.

GENERAL FUND BUDGETARY HIGHLIGHTS

The Town budgeted to use \$625,000 and the School Department budgeted to use \$250,000 of unassigned fund balance that was approved by voters to reduce tax appropriations. The Town recorded a modest increase in General Fund GAAP fund balance for the year of \$190,390.

CAPITAL ASSET AND DEBT ADMINISTRATION

Capital Assets

At June 30, 2018, the Town had \$83.8 million invested in capital assets for its governmental activities and \$204,713 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:

| <i>Department</i> | <i>Category</i> | <i>Asset Name</i> | <i>Date Acquired</i> | <i>Cost</i> |
|-------------------|----------------------------|---------------------------------------|----------------------|-----------------|
| Public Safety | Vehicles | 2015 Ford Explorer | 12/20/2017 | \$ 30,069.00 |
| Public Safety | Vehicles | 2017 Ford Interceptor | 12/28/2017 | \$ 28,857.00 |
| Public Safety | Vehicles | 2018 Ford Explorer | 1/22/2018 | \$ 38,821.00 |
| Public Works | Vehicles | 2018 Ford F550 w/wing | 2/8/2018 | \$ 131,137.82 |
| Parks | Buildings and Improvements | Long Sands Bathhouse | 6/1/2018 | \$ 878,165.49 |
| Public Works | Vehicles | CAT Loader | 12/15/2017 | \$ 147,900.00 |
| Public Works | Vehicles | 2018 International HD Dump Truck | 12/14/2017 | \$ 205,149.00 |
| Education | Vehicles | 2018 Expedition | 12/4/2017 | \$ 39,258.00 |
| Public Works | Vehicles | 2018 International | 12/14/2017 | \$ 103,509.00 |
| Education | Infrastructure | YHS Pavement reconstruction | 4/23/2018 | \$ 8,148.00 |
| Education | Infrastructure | Sliding door with new windows | 9/22/2017 | \$ 33,716.14 |
| Public Works | Vehicles | 2018 Ford F550 | 2/8/2018 | \$ 198,948.85 |
| Education | Equipment | REV Scrubber | 8/17/2017 | \$ 7,500.00 |
| Education | Equipment | JGL Lift | 1/22/2018 | \$ 12,207.00 |
| Education | Infrastructure | Paving - Middle School Parking Lot | 8/30/2017 | \$ 125,376.00 |
| Public Safety | Infrastructure | Police Station Construction | 6/28/2018 | \$ 5,000.00 |
| Public Safety | Infrastructure | Police Station Construction | 6/28/2018 | \$ 5,000.00 |
| Parks | Vehicles | 2018 Ford F350 | 4/27/2018 | \$ 49,705.00 |
| Public Works | Infrastructure | Atlantic & Cross | 6/30/2018 | \$ 53,659.10 |
| Education | Infrastructure | Alt-ed Renovations | 6/30/2018 | \$ 51,292.67 |
| Education | Infrastructure | High School Main Switch Gear | 6/30/2018 | \$ 22,650.00 |
| Education | Infrastructure | Replacement of High School goal posts | 8/24/2017 | \$ 17,500.00 |
| Public Works | Infrastructure | MDOT Building | 4/23/2018 | \$ 625,000.00 |
| Public Works | Infrastructure | Walt Kuhn Road | 11/1/2017 | \$ 792,000.00 |
| Public Works | Infrastructure | Forest Hill Lane | 11/1/2017 | \$ 198,000.00 |
| | | | | \$ 3,808,569.07 |

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.

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

Long-term Obligations

The taxpayers approved all of the municipal and school projects put before them on the ballot. The projects totaled \$4,233,000. The Town's Standard and Poor's rating remains at AAA+.

At year-end, the Town had \$48,448,746 in outstanding debt and other liabilities, representing a net increase of \$1,253,751.

| | 2018 | 2017 (restated) |
|--|----------------------|----------------------------|
| General Obligation Bonds | \$ 36,676,022 | \$ 34,148,783 |
| Notes Payable | - | 217,347 |
| Premium on Bonds | 381,186 | 304,487 |
| Capital Leases | 3,337,570 | 3,414,109 |
| Net Pension Liability | 4,587,651 | 6,057,198 |
| Other Post-Employment Benefits | 1,778,892 | 1,639,195 |
| Accrued Compensated Absences | 1,687,425 | 1,413,876 |
| Total Outstanding Long-term Liabilities | \$ 48,448,746 | \$ 47,194,995 |

Bonds Issued August 10, 2017

| | |
|---|---------------------|
| Parks and Recreation Pick Up | \$ 94,000 |
| DPW Plow Truck | 426,000 |
| DPW One Ton Dump Truck | 85,000 |
| DPW Backhoe | 148,000 |
| Grant House Restoration | 45,000 |
| Bog Road Maintenance Facility | 114,000 |
| York Land Trust Fuller Forest | 218,000 |
| Road Overlay Paving | 1,730,000 |
| Municipal It Infrastructure | 280,000 |
| Kiosk Parking Meters | 200,000 |
| Emergency Microwave System | 650,000 |
| Village Fire Truck | 655,000 |
| School - Boiler Room | 75,000 |
| School - Superintendent's Office Roof | 197,000 |
| School - YHS Main Electrical Switch Gear | 30,000 |
| School - YHS Alternative Educ. Renovation | 75,000 |
| School - YHS Office Renovation | 108,000 |
| School - Coastal Ridge Renovation | 400,000 |
| School - Middle School Parking Paving | 130,000 |
| School - Village Elementary Door | 39,000 |
| School - Vocational Ed. Vehicle | 39,000 |
| Total | \$ 5,738,000 |

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

Pursuant to GASBS No. 75, 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

A tax increment financing district in the York Beach area was established in 2006 with the tax increment to be used for the betterment of public infrastructure within the district. In FY10, the first year of the implementation, \$113,928 in new tax increment was collected and \$15,000 was expended in planning and design services. For FY11 through FY15, there was a reduction in valuation and no tax increment was generated, but approximately \$34,000 was expended on engineering and related expenses and \$30,000 was expended on infrastructure from the accumulated fund balance. In FY16, \$1,824 in new tax increment was collected resulting in a fund balance of \$15,662. In FY17, there was a reduction in valuation and no tax increment was generated. In FY18, the tax increment generated totaled \$118,729.

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 | \$ 486,440 | 3,841 | - | 83,571 | - | 252,488 | 826,340 |
| Sponsorships/memberships | 55,317 | - | - | - | - | 12,177 | 67,434 |
| Gift shop sales | - | 1,530 | 580,853 | - | - | - | 582,383 |
| Rental income | - | 56,095 | - | - | 6,600 | - | 62,695 |
| Donations | - | 50,557 | 7,415 | - | - | 4,177 | 62,149 |
| Total operating revenues | 541,757 | 112,023 | 588,268 | 88,571 | 6,600 | 268,782 | 1,601,001 |
| Operating expenses: | | | | | | | |
| Cost of goods | 14,701 | 5,165 | 291,016 | - | - | 35,139 | 346,018 |
| Salaries and benefits | 275,232 | 64,116 | 100,076 | 61,413 | - | 7,950 | 508,787 |
| Training, meetings, and travel | 1,701 | 892 | 1,797 | - | - | - | 4,390 |
| Maintenance | - | 2,982 | - | - | - | 2,915 | 5,897 |
| Office expenses | 28,289 | 4,856 | 8,731 | - | - | 557 | 42,433 |
| Supplies | 54,389 | 14,818 | 4,894 | - | 3,119 | 8,966 | 86,186 |
| Contracts | 149,183 | 6,779 | 15,133 | - | - | 218,008 | 389,103 |
| Equipment | 10,130 | - | - | - | - | - | 10,130 |
| Utilities | - | 2,787 | 204 | - | - | 280 | 3,271 |
| Fuel | - | - | - | - | - | 1,522 | 1,522 |
| Depreciation | - | - | 5,070 | - | - | 16,495 | 21,565 |
| Total operating expenses | 533,625 | 102,395 | 426,921 | - | 3,119 | 291,829 | 1,419,302 |
| Operating income (loss) | 8,132 | 9,628 | 161,347 | 22,158 | 3,481 | (23,047) | 181,699 |
| Transfers in | - | - | - | - | 356 | - | 356 |
| Transfers out | - | - | (82,790) | (39,913) | - | - | (122,703) |
| Change in net position | 8,132 | 9,628 | 78,557 | (17,755) | 3,837 | (23,047) | 59,352 |
| Total net position, beginning of year | 182,893 | 52,549 | 302,061 | 54,180 | 6,843 | 129,496 | 728,022 |
| Total net position, end of year | \$ 191,025 | 62,177 | 380,618 | 36,425 | 10,680 | 106,449 | 787,374 |

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

The Town's Enterprise Funds

The **Recreation Enterprise Fund** 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 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 2018 assessment valuations as of April 1, 2017, rose 4.67% from the previous year.

| Fiscal Year | Taxable 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% |
| 2018 | \$4,268,495,853 | 4.67% | \$10.95 | -1.79% | \$46,474,725 | 2.66% |

York will see a mil rate decrease in the amount of \$0.20/\$1,000 assessed valuation for FY 2019. 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, 2018

| | Governmental Activities | Business-type Activities | Total |
|--|----------------------------|-----------------------------|-------------------|
| ASSETS | | | |
| Cash and cash equivalents | \$ 15,706,646 | 1,450 | 15,708,096 |
| Receivables: | | | |
| Accounts | 256,258 | 25,364 | 281,622 |
| Intergovernmental | 681,314 | - | 681,314 |
| Taxes | 1,371,086 | - | 1,371,086 |
| Prepaid expenses | 37,037 | 1,421 | 38,458 |
| Inventory | 25,603 | 102,282 | 127,885 |
| Internal balances | (511,612) | 511,612 | - |
| Capital assets not being depreciated | 25,277,602 | - | 25,277,602 |
| Capital assets being depreciated, net | 58,539,863 | 204,713 | 58,744,576 |
| Total assets | 101,383,797 | 846,842 | 102,230,639 |
| DEFERRED OUTFLOWS OF RESOURCES | | | |
| Deferred outflows of resources related to pensions | 1,638,122 | - | 1,638,122 |
| Deferred outflows of resources related to OPEB | 153,398 | - | 153,398 |
| Total deferred outflows of resources | 1,791,520 | - | 1,791,520 |
| LIABILITIES | | | |
| Accounts payable and other liabilities | 2,941,085 | 42,332 | 2,983,417 |
| Accrued payroll | 2,003,408 | 17,136 | 2,020,544 |
| Unearned revenue | 13,040 | - | 13,040 |
| Accrued interest | 262,424 | - | 262,424 |
| Noncurrent liabilities: | | | |
| Due within one year | 3,820,677 | - | 3,820,677 |
| Due in more than one year | 44,628,069 | - | 44,628,069 |
| Total liabilities | 53,668,703 | 59,468 | 53,728,171 |
| DEFERRED INFLOWS OF RESOURCES | | | |
| Deferred inflows of resources related to pensions | 337,244 | - | 337,244 |
| Deferred inflows of resources related to OPEB | 64,032 | - | 64,032 |
| Total deferred inflows of resources | 401,276 | - | 401,276 |
| NET POSITION | | | |
| Net investment in capital assets | 46,077,938 | 204,713 | 46,282,651 |
| Restricted for: | | | |
| Permanent fund principal - nonexpendable | 20,529 | - | 20,529 |
| Permanent fund earnings - expendable | 30 | - | 30 |
| Education | 563,023 | - | 563,023 |
| Grants | 369,626 | - | 369,626 |
| Unrestricted | 2,074,192 | 582,661 | 2,656,853 |
| Total net position | \$ 49,105,338 | 787,374 | 49,892,712 |

See accompanying notes to basic financial statements.

TOWN OF YORK, MAINE
Statement of Activities
For the year ended June 30, 2018

| 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 | \$ 5,948,477 | 885,193 | 37,038 | - | (5,026,246) | - | (5,026,246) |
| Public safety | 7,421,259 | 924,015 | 37,005 | - | (6,460,239) | - | (6,460,239) |
| Public works | 6,634,004 | 87,296 | 30,787 | 1,223,636 | (5,292,285) | - | (5,292,285) |
| Parks and recreation | 1,756,456 | 119,889 | 20,561 | - | (1,616,006) | - | (1,616,006) |
| Public assistance | 79,381 | - | 8,200 | - | (71,181) | - | (71,181) |
| Education and libraries | 35,741,673 | 932,724 | 4,629,521 | - | (30,179,428) | - | (30,179,428) |
| Capital outlay | 1,853,815 | - | - | 452,403 | (1,401,412) | - | (1,401,412) |
| Interest on debt | 549,303 | - | - | - | (549,303) | - | (549,303) |
| Total governmental activities | 59,984,368 | 2,949,117 | 4,763,112 | 1,676,039 | (50,596,100) | - | (50,596,100) |
| Business-type activities: | | | | | | | |
| | 9.9% | | | | | | |
| Recreation | 533,625 | 541,757 | - | - | - | 8,132 | 8,132 |
| Mt. Agamenticus | 102,395 | 61,466 | 50,557 | - | - | 9,628 | 9,628 |
| Sohier Park | 426,921 | 580,853 | 7,415 | - | - | 161,347 | 161,347 |
| Outside Duty | 61,413 | 83,571 | - | - | - | 22,158 | 22,158 |
| Goodrich Park | 3,119 | 6,600 | - | - | - | 3,481 | 3,481 |
| Senior Center | 291,829 | 264,605 | 4,177 | - | - | (23,047) | (23,047) |
| Total business-type activities | 1,419,302 | 1,538,852 | 62,149 | - | - | 181,699 | 181,699 |
| Total primary government | \$ 61,403,670 | 4,487,969 | 4,825,261 | 1,676,039 | (50,596,100) | 181,699 | (50,414,401) |
| General revenues: | | | | | | | |
| Property taxes, levied for general purposes | | | | | \$ 46,627,880 | - | 46,627,880 |
| Motor vehicle excise taxes | | | | | 3,528,947 | - | 3,528,947 |
| Grants and contributions not restricted to specific programs: | | | | | | | |
| Homestead exemption | | | | | 260,829 | - | 260,829 |
| BETE reimbursements | | | | | 4,548 | - | 4,548 |
| State Revenue Sharing | | | | | 342,864 | - | 342,864 |
| Unrestricted investment earnings | | | | | 244,662 | - | 244,662 |
| Miscellaneous revenues | | | | | 120,462 | - | 120,462 |
| Transfers | | | | | 122,347 | (122,347) | - |
| Total general revenues and transfers | | | | | 51,252,539 | (122,347) | 51,130,192 |
| Change in net position | | | | | 656,439 | 59,352 | 715,791 |
| Net position - beginning, restated | | | | | 48,448,899 | 728,022 | 49,176,921 |
| Net position - ending | | | | | \$ 49,105,338 | 787,374 | 49,892,712 |

See accompanying notes to basic financial statements.

TOWN OF YORK, MAINE
Balance Sheet
Governmental Funds
June 30, 2018

| | General | Capital Projects | Other Governmental Funds | Total Governmental Funds |
|--|----------------------|---------------------|--------------------------------|--------------------------------|
| ASSETS | | | | |
| Cash and cash equivalents | \$ 13,407,739 | 2,268,362 | 30,545 | 15,706,646 |
| Receivables: | | | | |
| Accounts | 224,474 | 29,553 | 2,231 | 256,258 |
| Intergovernmental | 76,407 | - | 604,907 | 681,314 |
| Taxes | 1,371,086 | - | - | 1,371,086 |
| Prepaid expenditures | 37,037 | - | - | 37,037 |
| Inventory | - | - | 25,603 | 25,603 |
| Interfund loans receivable | - | 1,575,634 | 762,651 | 2,338,285 |
| Total assets | \$ 15,116,743 | 3,873,549 | 1,425,937 | 20,416,229 |
| LIABILITIES | | | | |
| Accounts payable | 941,733 | 1,218,298 | 270,305 | 2,430,336 |
| Accrued payroll | 1,960,959 | - | 42,449 | 2,003,408 |
| Other liabilities | 510,749 | - | - | 510,749 |
| Unearned revenues | - | - | 13,040 | 13,040 |
| Interfund loans payable | 2,421,432 | - | 428,465 | 2,849,897 |
| Total liabilities | 5,834,873 | 1,218,298 | 754,259 | 7,807,430 |
| DEFERRED INFLOWS OF RESOURCES | | | | |
| Unavailable revenue - property taxes | 889,000 | - | - | 889,000 |
| Total deferred inflows of resources | 889,000 | - | - | 889,000 |
| FUND BALANCES (DEFICITS) | | | | |
| Nonspendable | 37,037 | - | 20,529 | 57,566 |
| Restricted | 432,201 | - | 486,172 | 918,373 |
| Committed | - | 2,655,251 | 1,084,380 | 3,739,631 |
| Assigned | 1,160,477 | - | - | 1,160,477 |
| Unassigned | 6,763,155 | - | (919,403) | 5,843,752 |
| Total fund balances | 8,392,870 | 2,655,251 | 671,678 | 11,719,799 |
| Total liabilities, deferred inflows of resources, and fund balances | \$ 15,116,743 | 3,873,549 | 1,425,937 | |

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. | 83,817,465 |
| Other long-term assets are not available to pay for current period expenditures and, therefore, are reported as unavailable in the funds. | 889,000 |
| 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 | (36,676,022) |
| Capital leases | (3,337,570) |
| Premium on bonds | (381,186) |
| Accrued interest | (262,424) |
| Accrued compensated absences | (1,687,425) |
| Other post-employment benefits liability | (1,778,892) |
| Net pension liability | (337,244) |
| Deferred inflows and outflows of resources related to pensions | (2,949,529) |
| Deferred inflows and outflows of resources related to OPEB | 89,366 |
| | (47,320,926) |

Net position of governmental activities **\$ 49,105,338**

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, 2018

| | General | Capital Projects | Other Governmental Funds | Total Governmental Funds |
|--|---------------------|---------------------|--------------------------------|--------------------------------|
| Revenues: | | | | |
| Taxes | \$ 50,084,571 | - | 125,690 | 50,210,261 |
| Licenses and permits | 358,332 | - | - | 358,332 |
| Intergovernmental | 4,678,764 | - | 1,331,082 | 6,009,846 |
| Charges for services | 1,502,948 | - | 670,723 | 2,173,671 |
| Donations | 21,124 | - | 26,422 | 47,546 |
| Interest income | 233,956 | 10,616 | 90 | 244,662 |
| Other | 473,322 | 32,147 | 32,107 | 537,576 |
| Total revenues | 57,353,017 | 42,763 | 2,186,114 | 59,581,894 |
| Expenditures: | | | | |
| Current: | | | | |
| General government | 3,337,936 | - | - | 3,337,936 |
| Public safety | 6,850,308 | - | 37,005 | 6,887,313 |
| Public works | 4,961,712 | - | 359,350 | 5,321,062 |
| Parks and recreation | 1,648,310 | - | - | 1,648,310 |
| Public assistance | 79,381 | - | - | 79,381 |
| Library | 544,144 | - | - | 544,144 |
| Education | 31,894,786 | - | 1,687,459 | 33,582,245 |
| County tax | 2,426,202 | - | - | 2,426,202 |
| MEPERS on behalf payments | 2,360,082 | - | - | 2,360,082 |
| Unclassified | 49,066 | - | 18,202 | 67,268 |
| Capital outlay | 1,149,787 | 7,598,596 | 1,090,396 | 9,838,779 |
| Debt service (excluding education debt): | | | | |
| Bond issuance costs | 29,282 | - | - | 29,282 |
| Principal | 1,638,222 | - | - | 1,638,222 |
| Interest | 248,224 | 275,702 | - | 523,926 |
| Total expenditures | 57,217,442 | 7,874,298 | 3,192,412 | 68,284,152 |
| Excess (deficiency) of revenues over (under) expenditures | 135,575 | (7,831,535) | (1,006,298) | (8,702,258) |
| Other financing sources (uses): | | | | |
| Lease proceeds | 182,051 | - | - | 182,051 |
| Bond proceeds | - | 5,738,000 | - | 5,738,000 |
| Premium on bond proceeds | - | 99,970 | - | 99,970 |
| Transfers in | 334,866 | 2,245 | 459,501 | 796,612 |
| Transfers out | (462,102) | - | (212,163) | (674,265) |
| Total other financing sources (uses) | 54,815 | 5,840,215 | 247,338 | 6,142,368 |
| Net change in fund balances | 190,390 | (1,991,320) | (758,960) | (2,559,890) |
| Fund balances, beginning of year | 8,202,480 | 4,646,571 | 1,430,638 | 14,279,689 |
| Fund balances, end of year | \$ 8,392,870 | 2,655,251 | 671,678 | 11,719,799 |

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, 2018

| | | |
|---|----|-------------|
| Net change in fund balances - total governmental funds (from Statement 4) | \$ | (2,559,890) |
|---|----|-------------|

Amounts reported for governmental activities in the statement of activities (Statement 2) are different because:

Governmental funds report capital outlays as expenditures.

However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense.

This is the amount by which capital outlay (\$8,974,964) exceeded depreciation expense (\$3,083,480) and loss on disposal of assets (\$7,268). 5,884,216

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. (53,434)

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:

| | | |
|---|--|-------------|
| Net pension liability | | 1,469,547 |
| Deferred inflows and outflows of resources related to the net pension liability | | (1,423,064) |
| Other post-employment benefits liability | | (139,697) |
| Deferred inflows and outflows of resource related to the net OPEB liability | | 89,366 |
| Accrued compensated absences | | (273,549) |
| Accrued interest payable | | (27,004) |

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 (\$258,590) exceed lease proceeds (\$182,051). 76,539

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:

| | | |
|----------------------------------|--|-------------|
| Bond proceeds | | (5,738,000) |
| Premium on bond issuance | | (99,970) |
| Bond and note principal payments | | 3,428,108 |
| Amortization of bond premium | | 23,271 |

| | | |
|--|-----------|----------------|
| Change in net position of governmental activities (see Statement 2) | \$ | 656,439 |
|--|-----------|----------------|

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, 2018

| | Budgeted amounts | | Actual | Variance with final budget positive (negative) |
|--|------------------|-------------|------------------|---|
| | Original | Final | | |
| Revenues: | | | | |
| Taxes | \$ 49,628,035 | 49,628,035 | 50,084,571 | 456,536 |
| Licenses and permits | 292,500 | 292,500 | 358,332 | 65,832 |
| Intergovernmental | 2,255,669 | 2,255,669 | 2,318,682 | 63,013 |
| Charges for services | 1,187,027 | 1,187,027 | 1,493,107 | 306,080 |
| Other | 546,191 | 546,191 | 565,514 | 19,323 |
| Total revenues | 53,909,422 | 53,909,422 | 54,820,206 | 910,784 |
| Expenditures: | | | | |
| Current: | | | | |
| General government | 3,335,841 | 3,359,040 | 3,242,686 | 116,354 |
| Public safety | 6,809,692 | 6,824,555 | 6,850,308 | (25,753) |
| Public works | 4,974,299 | 4,974,299 | 4,952,125 | 22,174 |
| Parks and recreation | 1,469,734 | 1,469,734 | 1,490,608 | (20,874) |
| Public assistance | 170,805 | 170,805 | 79,381 | 91,424 |
| Library | 544,144 | 544,144 | 544,144 | - |
| Education: | | | | |
| Regular instruction | 13,846,027 | 13,846,027 | 13,605,592 | 240,435 |
| Special education instruction | 4,635,373 | 4,635,373 | 5,408,598 | (773,225) |
| Career and technical education | 36,599 | 36,599 | 28,257 | 8,342 |
| Other instruction | 1,286,524 | 1,286,524 | 1,240,196 | 46,328 |
| Student and staff support | 2,895,100 | 2,895,100 | 2,778,274 | 116,826 |
| System administration | 982,816 | 967,816 | 1,109,940 | (142,124) |
| School administration | 1,594,151 | 1,594,151 | 1,490,614 | 103,537 |
| Transportation | 968,482 | 993,482 | 986,450 | 7,032 |
| Facilities maintenance | 3,446,968 | 3,436,968 | 3,286,877 | 150,091 |
| Other | 303,863 | 303,863 | 189,959 | 113,904 |
| Debt service | 2,084,040 | 2,084,040 | 1,897,406 | 186,634 |
| County tax | 2,426,202 | 2,426,202 | 2,426,202 | - |
| Unclassified | 405,584 | 405,584 | 49,066 | 356,518 |
| Capital outlay | 178,000 | 917,498 | 867,072 | 50,426 |
| Debt service | 2,073,709 | 2,073,709 | 1,919,868 | 153,841 |
| Total expenditures | 54,467,953 | 55,245,513 | 54,443,623 | 801,890 |
| Excess (deficiency) of revenues over (under) expenditures | (558,531) | (1,336,091) | 376,583 | 1,712,674 |
| Other financing sources (uses): | | | | |
| Use of fund balance | 250,000 | 875,000 | - | (875,000) |
| Carryforward balances | - | 152,560 | - | (152,560) |
| Appropriations for reserve accounts | (45,000) | (45,000) | (45,000) | - |
| Transfers to reserve accounts | 172,260 | 172,260 | (82,790) | (255,050) |
| Transfers from reserve accounts | 300,000 | 300,000 | 362,724 | 62,724 |
| Transfers in | - | - | 334,866 | 334,866 |
| Transfers out | (118,729) | (118,729) | (335,085) | (216,356) |
| Total other financing sources (uses) | 558,531 | 1,336,091 | 234,715 | (1,101,376) |
| Net change in fund balance - budgetary basis | - | - | 611,298 | 611,298 |
| Fund balance, beginning of year, budgetary basis | | | 7,309,963 | |
| Fund balance, end of year-budgetary basis | | | 7,921,261 | |
| Reconciliation to GAAP: | | | | |
| Change in prepaid debt service | | | 4,500 | |
| Change in reserves | | | (425,408) | |
| Net change in fund balance - GAAP basis | | | 190,390 | |
| Fund balance, beginning of year - GAAP basis | | | 8,202,480 | |
| Fund balance, end of year - GAAP basis | \$ | | 8,392,870 | |

See accompanying notes to basic financial statements.

TOWN OF YORK, MAINE
Statement of Net Position
Proprietary Funds
June 30, 2018

| Business-type Activities - Enterprise Funds | | Nonmajor Enterprise Funds |
|--|-----------|--|
| ASSETS | | |
| Current assets: | | |
| Cash and cash equivalents | \$ | 1,450 |
| Accounts receivable | | 25,364 |
| Inventory | | 102,282 |
| Prepaid expenses | | 1,421 |
| Interfund loan receivable | | 511,612 |
| Total current assets | | 642,129 |
| Noncurrent assets: | | |
| Capital assets, net of depreciation | | 204,713 |
| Total noncurrent assets | | 204,713 |
| Total assets | | 846,842 |
| LIABILITIES | | |
| Accounts payable | | 42,332 |
| Accrued payroll | | 17,136 |
| Total liabilities | | 59,468 |
| NET POSITION | | |
| Net investment in capital assets | | 204,713 |
| Unrestricted | | 582,661 |
| Total net position | \$ | 787,374 |

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, 2018

| Business-type Activities - Enterprise Funds | | Nonmajor Enterprise Funds |
|--|----|--|
| Operating revenues: | | |
| User fees | \$ | 826,340 |
| Sponsorships and memberships | | 67,434 |
| Gift shop sales | | 582,383 |
| Rental income | | 62,695 |
| Donations | | 62,149 |
| Total operating revenues | | 1,601,001 |
| Operating expenses: | | |
| Cost of goods sold | | 346,018 |
| Salaries and benefits | | 508,787 |
| Training, meetings, and travel | | 4,390 |
| Maintenance | | 5,897 |
| Office expenses | | 42,433 |
| Supplies | | 86,186 |
| Contracts | | 389,103 |
| Equipment | | 10,130 |
| Utilities | | 3,271 |
| Fuel | | 1,522 |
| Depreciation expense | | 21,565 |
| Total operating expenses | | 1,419,302 |
| Operating income | | 181,699 |
| Transfers in | | 356 |
| Transfers out | | (122,703) |
| Change in net position | | 59,352 |
| Total net position, beginning of year | | 728,022 |
| Total net position, end of year | | \$ 787,374 |

See accompanying notes to basic financial statements.

TOWN OF YORK, MAINE
Statement of Cash Flows
Proprietary Funds
For the year ended June 30, 2018

| Business-type Activities - Enterprise Funds | | Nonmajor Enterprise Funds |
|---|-----------|--|
| Cash flows from operating activities: | | |
| Receipts from customers and users | \$ | 1,581,293 |
| Payments to suppliers | | (906,924) |
| Payments to employees | | (508,787) |
| Net cash provided by operating activities | | 165,582 |
| Cash flows from non-capital financing activities: | | |
| Transfers to other funds | | (122,347) |
| Decrease in interfund loans | | (43,335) |
| Net cash used in non-capital financing activities | | (165,682) |
| Change in cash | | (100) |
| Cash and cash equivalents, beginning of year | | 1,550 |
| Cash and cash equivalents, end of year | \$ | 1,450 |
| Reconciliation of operating income to net cash provided by operating activities: | | |
| Operating income | \$ | 181,699 |
| Adjustments to reconcile operating income to net cash provided by operating activities: | | |
| Depreciation expense | | 21,565 |
| Change in assets: | | |
| Accounts receivable | | (19,708) |
| Inventory | | (3,236) |
| Prepaid expenses | | (1,087) |
| Change in liabilities: | | |
| Accounts payable | | (13,651) |
| Net cash provided by operating activities | | 165,582 |

See accompanying notes to basic financial statements.

TOWN OF YORK, MAINE
Statement of Fiduciary Net Position
Fiduciary Funds
June 30, 2018

| | Private- purpose Trust Funds | | | Agency Funds |
|---------------------------|-------------------------------------|----------------------------|--------------|-----------------|
| | Larry A. D'Entremont Scholarship | York Mentor Scholarship | | |
| ASSETS | | | | |
| Cash and cash equivalents | \$ | 8,999 | 5,398 | 158,823 |
| Total assets | | 8,999 | 5,398 | 158,823 |
| LIABILITIES | | | | |
| Held for student groups | | - | - | 158,823 |
| Total liabilities | | - | - | 158,823 |
| NET POSITION | | | | |
| Held in trust | \$ | 8,999 | 5,398 | - |

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, 2018

| | | Private- purpose Trust Funds | |
|----------------------------------|-----------|-------------------------------------|----------------------------|
| | | Larry A. D'Entremont Scholarship | York Mentor Scholarship |
| Additions: | | | |
| Donations | \$ | - | 1,649 |
| Interest | | 2 | 7 |
| Total additions | | 2 | 1,656 |
| Deductions: | | | |
| Scholarships awarded | | - | 1,400 |
| Total deductions | | - | 1,400 |
| Change in net position | | 2 | 256 |
| Net position, beginning of year | | 8,997 | 5,142 |
| Net position, end of year | \$ | 8,999 | 5,398 |

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 Capital Projects Fund accounts for the bond proceeds, bond premiums, and other revenues dedicated to capital 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 and net OPEB liabilities, which include the Town's contributions subsequent to the measurement date, which is recognized as a reduction of the 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.

Net OPEB Liability - For purposes of measuring the net OPEB liability, deferred outflows of resources and deferred inflows of resources related to OPEB, and OPEB expense, information about the fiduciary net position of the Maine Public Employees Retirement System Consolidated Plan for Participating Local Districts (PLD 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:

TOWN OF YORK, MAINE
Notes to Basic Financial Statements

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, CONTINUED

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

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, 2018:

| | <u>Governmental activities</u> | <u>Business-type activities</u> |
|--|------------------------------------|-------------------------------------|
| Capital assets | \$ 141,155,882 | 285,260 |
| Accumulated depreciation | (57,338,417) | (80,547) |
| Unspent bond proceeds | 2,655,251 | - |
| Unamortized bond premium | (381,186) | - |
| Bonds payable | (36,676,022) | - |
| Capital leases | (3,337,570) | - |
| <u>Net investment in capital assets</u> | <u>\$ 46,077,938</u> | <u>204,713</u> |

TOWN OF YORK, MAINE
Notes to Basic Financial Statements

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, CONTINUED

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.

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 \$2,360,082. 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, with the exception of the School Department, in which the level of control is at the cost center. 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.

TOWN OF YORK, MAINE
Notes to Basic Financial Statements

STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY, CONTINUED

B. Deficit Fund Balances

At June 30, 2018, the following funds had deficit fund balances:

| | |
|-------------------------|------------|
| Special Revenue Funds: | |
| School lunch fund | \$ 330,866 |
| Adult education | 83,331 |
| School special revenues | 5,589 |
| FEMA 4354 fall grant | 152,018 |
| FEMA 4367 spring grant | 340,573 |

C. Excess of Expenditures over Appropriations

For the year ended June 30, 2018, expenditures exceeded appropriations in the following areas:

| | |
|-------------------------------|-----------|
| Public safety | \$ 25,753 |
| Parks and recreation | 20,874 |
| Special education instruction | 773,225 |
| System administration | 142,124 |

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, 2018, the Town reported deposits of \$15,881,316, with a bank balance of \$17,038,979. 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 | \$ 15,706,646 |
| Reported in fiduciary funds | 173,220 |
| Reported in proprietary funds | 1,450 |
| Total deposits | <u>\$ 15,881,316</u> |

TOWN OF YORK, MAINE
Notes to Basic Financial Statements

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 1, 2017 on the assessed values of real property as of April 1, 2017. Taxes were due September 15, 2017 and February 2, 2018. This assessed value of \$4,244,267,085 was 100% of the estimated market value and 99.5% of the 2018 state valuation of \$4,267,300,000.

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 \$405,584 for the year ended June 30, 2018.

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, 2018 and 2017 levies:

| | <u>2018</u> | <u>2017</u> |
|---|-----------------------|-----------------------|
| Assessed value | \$ 4,244,267,085 | 4,059,989,430 |
| Tax rate (per \$1,000) | 10.95 | 11.15 |
| Commitment | 46,474,725 | 45,268,871 |
| Supplemental taxes assessed | 50,680 | 12,324 |
| | 46,525,405 | 45,281,195 |
| Less: | | |
| Collections and abatements | 45,633,665 | 44,345,254 |
| Receivable at June 30 | \$ 891,740 | 935,941 |
| Due date(s) | 9/15/2017 2/2/2018 | 9/23/2016 2/3/2017 |
| Interest rate charged on delinquent taxes | 7.00% | 7.00% |
| Collection rate | 98.08% | 97.93% |

TOWN OF YORK, MAINE
Notes to Basic Financial Statements

CAPITAL ASSETS

Capital asset activity for the year ended June 30, 2018 was as follows:

| | Balance June 30, <u>2017</u> | <u>Increases</u> | <u>Decreases</u> | Balance June 30, <u>2018</u> |
|---|------------------------------------|------------------|------------------|------------------------------------|
| Governmental activities: | | | | |
| Capital assets, not being depreciated: | | | | |
| Construction in progress | \$ 9,153,916 | 6,167,496 | 1,005,767 | 14,315,645 |
| Land | 10,961,957 | - | - | 10,961,957 |
| Total capital assets, not being depreciated | 20,115,873 | 6,167,496 | 1,005,767 | 25,277,602 |
| Capital assets, being depreciated: | | | | |
| Land improvements | 1,021,448 | - | - | 1,021,448 |
| Buildings and building improvements | 51,164,278 | 878,166 | - | 52,042,444 |
| Equipment | 5,028,176 | 24,373 | - | 5,052,549 |
| Vehicles | 8,474,830 | 973,354 | 160,667 | 9,287,517 |
| Infrastructure | 46,536,980 | 1,937,342 | - | 48,474,322 |
| Total capital assets being depreciated | 112,225,712 | 3,813,235 | 160,667 | 115,878,280 |
| Less accumulated depreciation for: | | | | |
| Land improvements | 50,375 | 51,072 | - | 101,447 |
| Buildings and building improvements | 22,285,245 | 1,176,013 | - | 23,461,258 |
| Equipment | 3,247,577 | 295,871 | - | 3,543,448 |
| Vehicles | 5,983,588 | 563,420 | 153,399 | 6,393,609 |
| Infrastructure | 22,841,551 | 997,104 | - | 23,838,655 |
| Total accumulated depreciation | 54,408,336 | 3,083,480 | 153,399 | 57,338,417 |
| Total capital assets being depreciated, net | 57,817,376 | 729,755 | 7,268 | 58,539,863 |
| Governmental activities capital assets, net | \$ 77,933,249 | 6,897,251 | 1,013,035 | 83,817,465 |
| | | | | |
| | Balance June 30, <u>2017</u> | <u>Increases</u> | <u>Decreases</u> | Balance June 30, <u>2018</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 | 17,744 | 5,070 | - | 22,814 |
| Vehicles | 41,238 | 16,495 | - | 57,733 |
| Total accumulated depreciation | 58,982 | 21,565 | - | 80,547 |
| Total capital assets being depreciated, net | 226,278 | (21,565) | - | 204,713 |
| Business-type activities capital assets, net | \$ 226,278 | (21,565) | - | 204,713 |

TOWN OF YORK, MAINE
Notes to Basic Financial Statements

CAPITAL ASSETS, CONTINUED

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

Governmental activities:

| | |
|---|-----------|
| General government | \$ 81,210 |
| Public safety | 533,946 |
| Public works, including depreciation of general infrastructure assets | 1,305,674 |
| Parks and recreation | 108,146 |
| Education and libraries | 1,054,504 |

Total depreciation expense – governmental activities **\$ 3,083,480**

Business-type activities:

| | |
|---------------|----------|
| Sohier Park | \$ 5,070 |
| Senior Center | 16,495 |

Total depreciation expense – business-type activities **\$ 21,565**

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, 2018 were as follows:

| | Interfund <u>receivables</u> | Interfund <u>payables</u> | Interfund <u>transfers</u> |
|---------------------------------------|---------------------------------|------------------------------|-------------------------------|
| General Fund | \$ - | 2,421,432 | (127,236) |
| Capital Projects | 1,575,634 | - | 2,245 |
| Other Governmental Funds: | | | |
| Town programs | 727,384 | - | 120,321 |
| School lunch | - | 337,053 | 127,017 |
| Adult education | - | 88,257 | - |
| School special revenues fund | 35,267 | - | - |
| Clark Emerson permanent fund | - | 3,155 | - |
| Total Other Governmental Funds | 762,651 | 428,465 | 247,338 |
| Enterprise Funds: | | | |
| Recreation | 211,040 | - | - |
| Mt. Agamenticus | 71,635 | - | - |
| Sohier Park | 120,386 | - | (82,790) |
| Outside Duty | 12,134 | - | (39,913) |
| Goodrich Park | 10,803 | - | 356 |
| Senior Center | 85,614 | - | - |
| Total Enterprise Funds | 511,612 | - | (122,347) |
| Totals | \$ 2,849,897 | 2,849,897 | - |

TOWN OF YORK, MAINE
Notes to Basic Financial Statements

CHANGES IN LONG-TERM LIABILITIES

Long-term liability activity for the year ended June 30, 2018 was as follows:

| | Beginning balance (restated) | Additions | Reductions | Ending balance | Due within one year |
|------------------------------------|------------------------------------|------------------|------------------|-------------------|------------------------|
| Governmental activities: | | | | | |
| General obligation bonds | \$ 34,148,783 | 5,738,000 | 3,210,761 | 36,676,022 | 3,534,740 |
| Notes payable | 217,347 | - | 217,347 | - | - |
| Premium on bonds | 304,487 | 99,970 | 23,271 | 381,186 | 23,687 |
| Total bonds and notes payable | 34,670,617 | 5,837,970 | 3,451,379 | 37,057,208 | 3,558,427 |
| Capital leases | 3,414,109 | 182,051 | 258,590 | 3,337,570 | 262,250 |
| Net pension liability | 6,057,198 | - | 1,469,547 | 4,587,651 | - |
| Other post-employment benefits | 1,639,195 | 139,697 | - | 1,778,892 | - |
| Accrued compensated absences | 1,413,876 | 273,549 | - | 1,687,425 | - |
| Total long-term liabilities | \$ 47,194,995 | 6,433,267 | 5,179,516 | 48,448,746 | 3,820,677 |

LONG-TERM DEBT

Bonds Payable

Bonds payable at June 30, 2018 are comprised of the following:

| | Originally issued | Date of issue | Date of maturity | Interest rate | Balance |
|--------------------------------------|----------------------|------------------|---------------------|------------------|----------------------|
| 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% | 1,522 |
| General Obligation Bonds | 3,524,000 | 11/1/2008 | 11/1/2028 | 4.0-5.0% | 1,925,000 |
| General Obligation Refunding | 10,785,000 | 3/1/2010 | 3/1/2020 | 1.0-3.0% | 1,855,000 |
| General Obligation Refunding | 8,624,500 | 7/1/2010 | 7/1/2020 | 2.0-3.8% | 4,426,000 |
| General Obligation Refunding | 9,124,421 | 10/1/2011 | 9/1/2031 | 2.0-3.25% | 6,029,421 |
| General Obligation Bonds | 3,644,100 | 8/1/2012 | 8/1/2033 | 1.0-2.4% | 2,339,100 |
| General Obligation Bonds | 2,574,000 | 11/1/2013 | 11/1/2033 | 2.0-4.10% | 1,714,000 |
| General Obligation Bonds | 1,085,000 | 2/1/2015 | 2/1/2035 | 2.0-3.25% | 1,160,000 |
| General Obligation Bonds | 12,032,000 | 7/14/2016 | 10/1/2032 | 2.0-2.25% | 11,447,000 |
| General Obligation Bonds | 5,738,000 | 8/10/2017 | 8/1/2037 | 2.0-3.0% | 5,738,000 |
| Total governmental activities | | | | | \$ 36,676,022 |

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> |
|---------------|----------------------|------------------|-------------------|
| 2019 | \$ 3,534,740 | 901,209 | 4,435,949 |
| 2020 | 3,802,761 | 806,749 | 4,609,510 |
| 2021 | 3,205,000 | 712,416 | 3,917,416 |
| 2022 | 3,030,000 | 640,707 | 3,670,707 |
| 2023 | 2,750,000 | 572,315 | 3,322,315 |
| 2024-2028 | 11,890,000 | 1,918,095 | 13,808,095 |
| 2029-2033 | 8,189,521 | 522,684 | 8,712,205 |
| 2034-2038 | 274,000 | 15,487 | 289,487 |
| Totals | \$ 36,676,022 | 6,089,662 | 42,765,684 |

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, 2018, 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, 2018 and 2017, the Town's outstanding amount of the note payable to York County was \$0 and \$217,347, 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, 2018, the Town's State valuation of \$4,267,300,000 was 13.46% of the County's State valuation of \$31,714,050,000. The Town's share is 13.46% or \$681,742 of York County's \$5,064,946 long-term debt outstanding at June 30, 2017 (the most recent information available).

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 \$4,012,635.

TOWN OF YORK, MAINE
Notes to Basic Financial Statements

CAPITAL LEASES, CONTINUED

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, 2018.

| | <u>Governmental Funds</u> |
|---|-------------------------------|
| 2019 | \$ 410,628 |
| 2020 | 407,395 |
| 2021 | 404,582 |
| 2022 | 380,696 |
| 2023 | 341,661 |
| 2024-2028 | 1,702,619 |
| <u>2029-2033</u> | <u>704,663</u> |
| Total minimum lease payments | 4,352,244 |
| Less: amount representing interest | (1,014,674) |
| Present value of future minimum lease payments | <u>\$ 3,337,570</u> |

COMMITMENTS AND CONTINGENCIES

As of June 30, 2018, the Town has commitments for various, ongoing construction projects, including the York Beach connector road, Rte. 103 Causeway, and the York High School auditorium. Of the contracted amounts, approximately \$802,830 for the York Beach connector, \$285,000 for the Rte. 103 Causeway, and \$506,000 for the High School auditorium remained outstanding.

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, 2018, 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.

FUND BALANCE

At June 30, 2018, portions of the Governmental Funds fund balances consisted of the following:

| | <u>General Fund</u> | <u>Capital Projects</u> | <u>Other Governmental Funds</u> |
|---------------------------|-------------------------|-----------------------------|---|
| Nonspendable: | | | |
| Prepaid expenditures | \$ 37,037 | - | - |
| Permanent fund principal | - | - | 20,529 |
| Total nonspendable | <u>37,037</u> | <u>-</u> | <u>20,529</u> |

TOWN OF YORK, MAINE
Notes to Basic Financial Statements

FUND BALANCE, CONTINUED

| | General <u>Fund</u> | Capital <u>Projects</u> | Other Governmental <u>Funds</u> |
|--|------------------------|----------------------------|---------------------------------------|
| Restricted: | | | |
| School general fund | \$ 432,201 | - | - |
| School special revenues | - | - | 109,490 |
| Adult education grants | - | - | 7,026 |
| MMA wellness grant | - | - | 521 |
| York Beach TIF | - | - | 134,391 |
| Nature conservation grant | - | - | 20,000 |
| Long sands MPI grant | - | - | 214,714 |
| Permanent fund income | - | - | 30 |
| Total restricted | 432,201 | - | 486,172 |
| Committed: | | | |
| Town and school projects | - | 2,655,251 | - |
| York beach reserve | - | - | 142,484 |
| Maine partners initiative | - | - | 152,859 |
| Harbor dredge | - | - | 252,953 |
| Harbor/wharf | - | - | 344,212 |
| Performance accounts | - | - | 191,872 |
| Total committed | - | 2,655,251 | 1,084,380 |
| Assigned: | | | |
| Town budget carry forwards: | | | |
| Voting machines | 21,911 | - | - |
| Finance software | 33,848 | - | - |
| Public safety vehicles | 25,638 | - | - |
| Fishermen's Walk renovations | 29,320 | - | - |
| Seawall repair | 12,432 | - | - |
| Historic district architectural survey | 5,460 | - | - |
| Town reserves: | | | |
| Lawns to lobsters | 5 | - | - |
| Iron/metal recycling | 33,148 | - | - |
| Fire equipment | 268 | - | - |
| 350 th | 5,384 | - | - |
| Academic reimbursement | 8,021 | - | - |
| Animal welfare | 22,916 | - | - |
| Building | 5,180 | - | - |
| Capital equipment | 155,013 | - | - |
| CEO | 569,361 | - | - |
| Earned time | 129,763 | - | - |
| York Beach fire truck | 2,026 | - | - |
| Fishermen's fund | 1,034 | - | - |
| Fishermen's memorial | 999 | - | - |
| LS Bathhouse fundraising | 250 | - | - |
| Hoist repair | 10,644 | - | - |

TOWN OF YORK, MAINE
Notes to Basic Financial Statements

FUND BALANCE

| | <u>General Fund</u> | <u>Capital Projects</u> | <u>Other Governmental Funds</u> |
|---------------------------|-------------------------|-----------------------------|---|
| Sohier Park Building | \$ 45,397 | - | - |
| Unemployment | 6,704 | - | - |
| Village lights | 2,384 | - | - |
| Wheeler trust | 1,874 | - | - |
| Construction settlement | 30,962 | - | - |
| Park director retirement | 535 | - | - |
| Total assigned | 1,160,477 | - | - |
| Unassigned | 6,763,155 | - | (919,403) |
| Total fund balance | \$ 8,392,870 | 2,655,251 | 671,678 |

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 determined by the increase in the TIF district valuation over the prior fiscal year as a percentage of the prior year valuation, reduced by the total increase in valuation of the entire Town as a percentage of the Town's prior year valuation.

For the year ended June 30, 2018, taxes raised were \$118,729 and there were no TIF related expenditures.

| | Prior Year Assessed Value | Current Year Assessed Value | Increase in Value | Growth Increment | Taxes |
|--------------|------------------------------|--------------------------------|-------------------|---------------------|---------|
| Town of York | \$ 2,128,166,250 | 2,170,805,400 | 42,639,150 | 2% | |
| TIF District | 27,439,200 | 36,142,800 | 8,703,600 | 32% | |
| Eligible | | 10,842,840 | | 30% | 118,729 |

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.mainebers.org.

TOWN OF YORK, MAINE
Notes to Basic Financial Statements

MAINE PUBLIC EMPLOYEES RETIREMENT SYSTEM, CONTINUED

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, 2018 were 10.1% for the Special 2C plan and 9.6% for the Regular AC plan of annual payroll. Contributions to the pension plan from the Town were \$604,066 for the year ended June 30, 2018.

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, 2018, was 15.05% of annual payroll of which 3.97% of payroll was required from the Town and 11.08% was required from the State. Contributions to the pension plan from the Town were \$637,340 for the year ended June 30, 2018.

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, 2017, and the total pension liabilities used to calculate the net pension liabilities were determined by actuarial valuations as of that date. The Town's proportion of the net pension liabilities were based on projections of the Town's long-term share of contributions to the pension plans relative to the projected contributions of all participating local districts (PLD Plan) and of all participating School Administrative Units and the State (SET Plan), actuarially determined.

PLD Plan - At June 30, 2018, the Town reported a liability of \$4,381,783 for its proportionate share of the net pension liability. At June 30, 2017, the Town's proportion of the PLD Plan was 1.0702%.

SET Plan - At June 30, 2018, 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.

TOWN OF YORK, MAINE
Notes to Basic Financial Statements

MAINE PUBLIC EMPLOYEES RETIREMENT SYSTEM, CONTINUED

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 | \$ 205,868 |
| State's proportionate share of the net pension liability | |
| associated with the Town | 18,297,994 |
| Total | \$ 18,503,862 |

At June 30, 2017, the Town's proportion of the SETP Plan was 0.0142%.

For the year ended June 30, 2018, the Town recognized pension expense of \$723,249 for the PLD Plan and \$2,250,446 for the SET Plan with revenue of \$1,778,772 for support provided by the State.

At June 30, 2018, the Town reported deferred outflows of resources and deferred inflows of resources related to the PLD pension plan from the following sources:

| | <u>Deferred outflows of resources</u> | <u>Deferred inflows of resources</u> |
|---|---|--|
| Differences between expected and actual experience | \$ - | 210,513 |
| Changes of assumptions | 372,862 | - |
| Net difference between projected and actual earnings on pension plan investments | - | 120,488 |
| Changes in proportion and differences between Town contributions and proportionate share of contributions | 12,808 | - |
| Town contributions subsequent to the measurement date | 604,066 | - |
| Total | \$ 989,736 | 331,001 |

\$604,066 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, 2019.

Other amounts reported as deferred outflows of resources and deferred inflows of resources related to the PLD pension plan will be recognized in pension expense as follows:

| <u>Year ended June 30:</u> | |
|----------------------------|-------------|
| 2019 | \$ (70,774) |
| 2020 | 394,374 |
| 2021 | 29,397 |
| 2022 | (298,328) |

TOWN OF YORK, MAINE
Notes to Basic Financial Statements

MAINE PUBLIC EMPLOYEES RETIREMENT SYSTEM, CONTINUED

At June 30, 2018, the Town reported deferred outflows of resources and deferred inflows of resources related to the SET pension plan from the following sources:

| | <u>Deferred outflows of resources</u> | <u>Deferred inflows of resources</u> |
|---|---|--|
| Differences between expected and actual experience | \$ 8,658 | - |
| Changes of assumptions | - | 3,216 |
| Net difference between projected and actual earnings on pension plan investments | - | 3,027 |
| Changes in proportion and differences between Town contributions and proportionate share of contributions | 2,388 | - |
| Town contributions subsequent to the measurement date | 637,340 | - |
| Total | \$ 648,386 | 6,243 |

\$637,340 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, 2019.

Other amounts reported as deferred outflows of resources and deferred inflows of resources related to the PLD pension plan will be recognized in pension expense as follows:

Year ended June 30:

| | |
|------|----------|
| 2019 | \$ (180) |
| 2020 | 14,627 |
| 2021 | 1,376 |
| 2022 | (11,020) |

Actuarial Assumptions - The total pension liability in the June 30, 2017 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

| | <u>PLD Plan</u> | <u>SET Plan</u> |
|---|-----------------|-----------------|
| Inflation | 2.75% | 2.75% |
| Salary increases, per year | 2.75% to 9.0% | 2.75% to 14.5% |
| Investment return, per annum, compounded annually | 6.875% | 6.875% |
| Cost of living benefit increases, per annum | 2.20% | 2.20% |

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

The actuarial assumptions used in the June 30, 2017 valuation were based on the results of an actuarial experience study for the period June 30, 2012 through June 30, 2015.

TOWN OF YORK, MAINE
Notes to Basic Financial Statements

MAINE PUBLIC EMPLOYEES RETIREMENT SYSTEM, CONTINUED

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, 2017 are summarized in the following table:

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

Discount Rate - The discount rate used to measure the total pension liability was 6.875% 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 | \$ 8,791,204 | \$4,381,783 | \$ 1,062,173 |
| <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 | \$361,237 | \$205,868 | \$ 77,588 |

TOWN OF YORK, MAINE
Notes to Basic Financial Statements

MAINE PUBLIC EMPLOYEES RETIREMENT SYSTEM, CONTINUED

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

Payables to the Pension Plan - None as of June 30, 2018.

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, 2018, 2017 and 2016 were \$125,560, \$132,529, and \$127,512, 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.

OTHER POST-EMPLOYMENT BENEFITS

General Information about the OPEB Plans

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

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

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

Retirees with a minimum of age 55 and 5 years of service at retirement are eligible for postretirement health insurance benefits. Eligible retirees are required to pay 100% of health insurance premiums to receive health benefit coverage and therefore, the Town makes no actual contributions.

TOWN OF YORK, MAINE
Notes to Basic Financial Statements

OTHER POST-EMPLOYMENT BENEFITS, CONTINUED

Employees Covered by Benefit Terms – At June 30, 2018, the following employees were covered by the Health Plan benefit terms:

| | |
|--|------------|
| Inactive employees or beneficiaries currently receiving benefits | 26 |
| Inactive employee entitled to but not yet receiving benefits | - |
| Active employees | 77 |
| Total | <u>103</u> |

Contributions - Premium rates for both the PLD and SET OPEB plans are determined by the MPERS Board of Trustees to be actuarially sufficient to pay anticipated claims.

PLD OPEB Plan - The premiums are paid 100% by active and retired employees. The Town currently does not contribute to the premiums.

SET OPEB Plan - The State of Maine is required to remit the total dollar amount of each year's annual required contribution. Contributions to the OPEB plan by the State of Maine on-behalf of the Town were \$32,025 for the year ended June 30, 2018. Employers and employees are not required to contribute to the SET OPEB plan.

Health OPEB Plan - Eligible retirees are required to pay 100% of health insurance premiums to receive health benefit coverage and therefore, the Town makes no actual contributions.

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

The net OPEB liability for both the PLD and SET OPEB plans was measured as of June 30, 2017, and the total OPEB liabilities used to calculate the net OPEB liabilities was determined by actuarial valuations as of that date. The Town's proportion of the net OPEB liabilities was based on a projection of the Town's long-term share of contributions to the PLD and SET OPEB plans relative to the projected contributions of all participating employers, actuarially determined.

PLD OPEB Plan - At June 30, 2018, the Town reported a liability of \$184,470 for its proportionate share of the net OPEB liability. At June 30, 2017, the Town's proportion was 1.1032%.

SET OPEB Plan - At June 30, 2018, the Town reported no liability related to the plan. The State of Maine's proportionate share of the net OPEB liability associated with the Town was \$386,468 as of June 30, 2018. At June 30, 2017, the Town's proportion was 0.00%.

TOWN OF YORK, MAINE
Notes to Basic Financial Statements

OTHER POST-EMPLOYMENT BENEFITS, CONTINUED

The Town's total Health Plan OPEB liability of \$1,594,422 was measured as of January 1, 2018, and was determined by an actuarial valuation as of that date.

Changes in the Total Health Plan OPEB Liability

| | | Total OPEB Liability |
|--|----|---------------------------------|
| Balance at June 30, 2017 | \$ | 1,385,162 |
| Changes for the year: | | |
| Service Cost | | 20,621 |
| Interest | | 52,340 |
| Changes of benefit terms | | - |
| Differences between expected and actual experience | | 59,333 |
| Changes in assumptions or other inputs | | 119,631 |
| Benefit payments | | <u>(42,665)</u> |
| Net changes | | <u>209,260</u> |
| Balance at June 30, 2018 | \$ | <u><u>1,594,422</u></u> |

Change in assumptions reflects a change in the discount rate from 3.78% to 3.44% and also a change in valuation method from Projected Unit Credit to the Entry Age Normal funding method.

For the year ended June 30, 2018, the Town recognized OPEB gain of \$5,531 for the PLD OPEB Plan. For the year ended June 30, 2018, the Town recognized OPEB expense of \$35,025 and also revenues of \$35,025 for support provided by the State related to the SET OPEB plan.

At June 30, 2018, the Town reported no deferred outflows of resources nor deferred inflows of resources related to the SET OPEB plan. At June 30, 2018, the Town reported deferred outflows of resources and deferred inflows of resources related to the PLD OPEB plan from the following sources:

| | | Deferred Outflows of Resources | Deferred Inflows of Resources |
|---|----|--------------------------------------|-------------------------------------|
| Changes of assumptions | \$ | - | 51,402 |
| Net difference between projected and actual earnings on OPEB plan investments | | - | 8,831 |
| Changes in proportion and differences between Town contributions and proportionate share of contributions | | - | <u>3,799</u> |
| Total | \$ | <u>-</u> | <u><u>64,032</u></u> |

Amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

| Year ended June 30: | | |
|---------------------|----|----------|
| 2019 | \$ | (13,248) |
| 2020 | | (13,248) |
| 2021 | | (13,248) |
| 2022 | | (13,248) |
| 2023 | | (11,040) |

TOWN OF YORK, MAINE
Notes to Basic Financial Statements

OTHER POST-EMPLOYMENT BENEFITS, CONTINUED

For the year ended June 30, 2018, the Town recognized OPEB expense of \$55,862 related to the Health Plan. At June 30, 2018, the Town reported deferred outflows of resources and deferred inflows of resources related to the Health Plan from the following sources:

| | Deferred Outflows of Resources | Deferred Inflows of Resources |
|--|--------------------------------------|-------------------------------------|
| Differences between expected and actual experience | \$ 102,541 | - |
| Changes of assumption or other inputs | 50,857 | - |
| Total | \$ 153,398 | - |

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

| Year ended June 30: | |
|---------------------|-----------|
| 2019 | \$ 25,566 |
| 2020 | 25,566 |
| 2021 | 25,566 |
| 2022 | 25,566 |
| 2023 | 25,566 |
| Thereafter | 25,598 |

Actuarial Assumptions and Other Inputs - The total OPEB liability in the June 30, 2017 actuarial valuations for both the PLD and SET OPEB plans was determined using the following assumptions, applied to all periods included in the measurement, unless otherwise specified:

| | PLD OPEB Plan | SET OPEB Plan |
|---------------------------|---------------|----------------|
| Inflation | 2.75% | 2.75% |
| Salary increases | 2.75% - 9.00% | 2.75% - 14.50% |
| Investment rate of return | 6.875% | 6.875% |

Mortality rates for both the PLD and SET OPEB plans were based on the RP2014 Total Dataset Healthy Annuity Mortality Table, for males and females, with adjustments ranging 104% to 120% based on actuarially determined demographic differences.

The actuarial assumptions used in the June 30, 2017 valuations for both the PLD and SET OPEB plans were based on the results of an actuarial experience study conducted for the period June 30, 2012 to June 30, 2015.

The total OPEB liability in the January 1, 2018 actuarial valuation for the Health Plan was determined using the following assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

| | |
|--|---|
| Inflation | 3.00% per year |
| Salary increases | 2.75% per year |
| Discount rate | 3.44% |
| Healthcare cost trend rates | 8.27% for 2018, decreasing 0.27% per year |
| Retirees' share of the benefit related costs | |

TOWN OF YORK, MAINE
Notes to Basic Financial Statements

OTHER POST-EMPLOYMENT BENEFITS, CONTINUED

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

The actuarial assumptions used in the January 1, 2018 valuation for the Health Plan were based on the results of an actuarial experience study for the period June 30, 2012 through June 30, 2015.

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

| Asset Class | Target Allocation | Long-term Expected Real Rate of Return |
|--------------------------|-------------------|--|
| Public equities | 70.0% | 6.0% |
| Real estate | 5.0% | 5.2% |
| Traditional credit | 16.0% | 3.0% |
| US Government Securities | 9.0% | 2.3% |
| Total | 100.0% | |

Discount Rate - The rate used to measure the net OPEB liability for the PLD OPEB plan was 5.41% which is a blend of the assumed long-term expected rate of return of 6.875% and a municipal bond index rate of 3.58%, based on the Bond Buyer GO 20-Year Municipal Bond Index as of June 30, 2017. Projections of the plan's fiduciary net position indicate that it is not expected to be sufficient to make projected benefit payments for current members beyond 2052. Therefore, the portion of the future projected benefit payments after 2052 are discounted at the municipal bond index rate. The projection of cash flows used to determine the discount rate assumed that employer contributions will be made at contractually required rates, actuarially determined.

The rate used to measure the net OPEB liability for the SET OPEB plan was 6.875%. The projection of cash flows used to determine the discount rate assumed that employer contributions will be made at contractually required rates, actuarially determined. Based on this assumption, the OPEB plans fiduciary net position was projected to be available to make all projected OPEB payments for current and inactive employees. Therefore, the long-term expected rate of return on OPEB plan investments was applied to all periods of projected benefit payments to determine the total OPEB liability.

The rate used to measure the total OPEB liability for the Health Plan was 3.44%. The discount rate was based upon high quality AA/Aa or higher bond yields in effect for 20 years, tax-exempt general obligation municipal bonds using the Bond Buyer 20-Bond GO Index.

TOWN OF YORK, MAINE
Notes to Basic Financial Statements

OTHER POST-EMPLOYMENT BENEFITS, CONTINUED

Sensitivity of the Town’s Proportionate Share of the Net OPEB Liability to Changes in the Discount Rate - The following presents the Town’s proportionate share of the net PLD OPEB plan liability calculated using the discount rate of 5.41%, as well as what the Town’s proportionate share of the net PLD OPEB plan liability would be if it were calculated using a discount rate that is 1 percentage-point lower (4.41%) or 1 percentage-point higher (6.41%) than the current rate:

| | 1% Decrease (4.41%) | Discount Rate (5.41%) | 1% Increase (6.41%) |
|--------------------|---------------------------|-----------------------------|---------------------------|
| Net OPEB liability | \$ 247,570 | 184,470 | 134,665 |

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

Sensitivity of the Total Health Plan OPEB Liability to Changes in the Discount Rate - The following presents the Town’s total OPEB liability related to the Health Plan calculated using the discount rate of 3.44%, as well as what the Town’s total OPEB liability would be if it were calculated using a discount rate that is 1 percentage-point lower (2.44%) or 1 percentage-point higher (4.44%) than the current rate:

| | 1% Decrease (2.44%) | Discount Rate (3.44%) | 1% Increase (4.44%) |
|----------------------|---------------------------|-----------------------------|---------------------------|
| Total OPEB liability | \$ 1,821,672 | 1,594,422 | 1,408,327 |

Sensitivity of the Total Health Plan OPEB Liability to Changes in the Healthcare Cost Trend Rates - The following presents the Town’s total OPEB liability related to the Health Plan calculated using the healthcare cost trend rates of 8.27% decreasing 0.27% per year, as well as what the Town’s total OPEB liability would be if it were calculated using healthcare cost trend rates that are 1 percentage-point lower or 1 percentage-point higher than the current healthcare cost trend rates:

| | 1% Decrease | Healthcare Cost Trend Rates | 1% Increase |
|----------------------|--------------|--------------------------------|-------------|
| Total OPEB liability | \$ 1,405,021 | 1,594,422 | 1,828,256 |

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

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, 2018.

TOWN OF YORK, MAINE
Notes to Basic Financial Statements

NEW PRONOUNCEMENT AND RESTATEMENT OF NET POSITION

For the fiscal year ended June 30, 2018, the Town has elected to implement Statement No. 75 of the Governmental Accounting Standards Board – *Accounting and Financial Reporting for Postemployment Benefits Other than Pensions*, an amendment of GASB Statement No. 45. As a result of implementing GASB Statement No. 75, the Town has restated beginning net position in the government-wide financial statements to account for the addition of the Town’s proportionate share of the net OPEB liability, which effectively decreased the Town’s net position as of July 1, 2017 by \$1,139,048.

SUBSEQUENT EVENTS

In May 2018, the Town voters approved the issuance of \$4,233,000 in bonds to fund various Town and School Department projects. Bonds of \$3,233,000 were issued in December 2018. The remaining balance of \$1,000,000, which was approved for the Long Beach seawall and sidewalk replacement, has not yet been issued.

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>2018*</u> | <u>2017*</u> | <u>2016*</u> | <u>2015*</u> |
|--|-----------------------------|--------------------------|--------------------------|--------------------------|
| <u>PLD Plan</u> | | | | |
| Town's proportion of the net pension liability | 1.0702% | 1.0929% | 1.0595% | 1.0357% |
| Town's proportionate share of the net pension liability | \$ 4,381,783 | 5,806,844 | 3,380,242 | 1,593,770 |
| Town's covered payroll | 5,877,542 | 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 | 74.55% | 102.79% | 62.38% | 32.00% |
| Plan fiduciary net position as a percentage of the total pension liability | 86.43% | 81.61% | 88.27% | 94.10% |
| <u>SET Plan</u> | | | | |
| Town's proportion of the net pension liability | 0.0142% | 0.0142% | 0.0137% | 0.0231% |
| Town's proportionate share of the net pension liability | 205,686 | 250,354 | 184,386 | 249,340 |
| State's proportionate share of the net pension liability associated with the Town | 18,297,994 | 22,407,172 | 16,261,976 | 12,749,997 |
| <u>Total</u> | <u>\$ 18,503,862</u> | <u>22,657,526</u> | <u>16,466,362</u> | <u>12,996,337</u> |
| Town's covered payroll | \$15,406,345 | 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 | 1.34% | 1.66% | 1.32% | 1.85% |
| Plan fiduciary net position as a percentage of the total pension liability | 83.35% | 76.21% | 81.18% | 83.19% |

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

**Only four years of information available.

TOWN OF YORK, MAINE
Required Supplementary Information, Continued

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

Last 10 Fiscal Years*

| | <u>2018</u> | <u>2017</u> | <u>2016</u> | <u>2015</u> |
|---|-------------|-------------|-------------|-------------|
| <u>PLD Plan</u> | | | | |
| Contractually required contribution | \$ 604,066 | 548,521 | 502,565 | 435,364 |
| Contributions in relation to the contractually required contribution | (604,066) | (548,521) | (502,565) | (435,364) |
| <u>Contribution deficiency (excess)</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| Town's covered payroll | 5,931,411 | 5,877,542 | 5,649,002 | 5,418,940 |
| Contributions as a percentage of covered payroll | 10.18% | 9.33% | 8.90% | 8.03% |
| <u>SET Plan</u> | | | | |
| Contractually required contribution | \$ 637,340 | 517,653 | 505,856 | 370,139 |
| Contributions in relation to the contractually required contribution | (637,340) | (517,653) | (505,856) | (370,139) |
| <u>Contribution deficiency (excess)</u> | <u>\$ -</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| Town's covered payroll | 16,053,899 | 15,406,345 | 15,055,238 | 13,967,493 |
| Contributions as a percentage of covered payroll | 3.97% | 3.36% | 3.36% | 2.65% |

* Only four years of information available.

TOWN OF YORK, MAINE
Required Supplementary Information, Continued

Schedule of Changes in the Town's Total Health Plan OPEB Liability and Related Ratios

Last 10 Fiscal Years*

| | <u>2018</u> |
|--|---------------------|
| Total OPEB Liability | |
| Service Cost | \$ 20,621 |
| Interest | 52,340 |
| Changes of benefit terms | - |
| Differences between expected and actual experience | 59,333 |
| Changes of assumptions or other inputs | 119,631 |
| Benefit payments | <u>(42,665)</u> |
| Net change in total OPEB Liability | 209,260 |
| | |
| Total OPEB liability - beginning | <u>1,385,162</u> |
| Total OPEB liability - ending | <u>\$ 1,594,422</u> |
| | |
| Covered-employee payroll | \$ 7,009,503 |
| Total OPEB liability as a percentage of covered-employee payroll | 22.7% |

**Only one year of information available.*

TOWN OF YORK, MAINE
Required Supplementary Information, Continued

Schedule of Town's Proportionate Share of the Net OPEB Liability

Last 10 Fiscal Years*

PLD OPEB Plan

| | 2018 |
|---|-------------|
| Town's proportion of the net OPEB liability | 1.1032% |
| Town's proportionate share of the net OPEB liability | \$ 184,470 |
| Town's covered-employee payroll | 2,220,465 |
| | |
| Town's proportionate share of the net OPEB liability as a percentage of its covered payroll | 8.31% |
| | |
| Plan fiduciary net position as a percentage of the total OPEB liability | 47.42% |

SET OPEB Plan

| | 2018 |
|--|-------------|
| Town's proportion of the net OPEB liability | 0.00% |
| Town's proportionate share of the net OPEB liability | \$ - |
| State's proportionate share of the net OPEB liability associated with the Town | 386,468 |
| Total | 386,468 |
| | |
| Plan fiduciary net position as a percentage of the total OPEB liability | 47.29% |

**Only one year of information available. Amounts presented for each fiscal year were determined as of the end of the previous fiscal year.*

TOWN OF YORK, MAINE
Required Supplementary Information, Continued

Schedule of Town's Contributions – Net OPEB Liability

Last 10 Fiscal Years*

| | <u>2018</u> |
|---|--------------|
| <u>PLD OPEB Plan</u> | |
| Contractually required contribution | \$ - |
| Contributions in relation to the contractually required contribution | - |
| Contribution deficiency (excess) | \$ <u>-</u> |
| | |
| Town's covered-employee payroll | \$ 2,220,465 |
| Contributions as a percentage of covered-employee payroll | 0.00% |

* *Only one year of information available.*

TOWN OF YORK, MAINE
Notes to Required Supplementary Information

Net Pension Liability

Changes of Benefit Terms - None

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

| | <u>2016</u> | <u>2015</u> | <u>2014</u> |
|--------------------------------|-------------|-------------|-------------|
| Discount rate – PLD | 6.875% | 7.125% | 7.250% |
| Discount rate – SET | 6.875% | 7.125% | 7.125% |
| Inflation rate | 2.75% | 3.50% | 3.50% |
| Salary increases – PLD | 2.75-9.00% | 3.50-9.50% | 3.50-9.50% |
| Salary increases – SET | 2.75-14.50% | 3.50-13.50% | 3.50-13.50% |
| Cost of living increases – PLD | 2.20% | 2.55% | 3.12% |
| Cost of living increases – SET | 2.20% | 2.55% | 2.55% |

Mortality rates:

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

In 2016 and going forward, mortality rates were based on the RP2014 Total Data Set Health Annuitant Mortality Table.

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

Net OPEB Liability

Changes of Benefit Terms - None

Changes of Assumptions - None related to the GTL plan. Under the Health Plan, changes of assumptions and other inputs reflects the changes in the discount rate each period. The following are the discount rates used in each period:

| <u>Fiscal Year</u> | <u>Discount Rate</u> |
|--------------------|----------------------|
| 2018 | 3.44% |
| 2017 | 3.78% |

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

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, 2018 and 2017

| | 2018 | 2017 |
|--|----------------------|-------------------|
| ASSETS | | |
| Cash and cash equivalents | \$ 13,407,739 | 14,484,692 |
| Receivables: | | |
| Accounts | 224,474 | 179,580 |
| Intergovernmental | 76,407 | 245,881 |
| Taxes - current year | 891,740 | 935,941 |
| Taxes - prior years | 64,903 | 64,828 |
| Tax liens | 353,367 | 374,164 |
| Tax acquired property | 61,076 | 77,729 |
| Prepaid expenditures | 37,037 | 114,742 |
| Total assets | \$ 15,116,743 | 16,477,557 |
| LIABILITIES | | |
| Accounts payable | 941,733 | 1,152,218 |
| Accrued payroll | 1,960,959 | 2,299,782 |
| Other liabilities | 510,749 | 275,418 |
| Interfund loans payable | 2,421,432 | 3,605,225 |
| Total liabilities | 5,834,873 | 7,332,643 |
| DEFERRED INFLOWS OF RESOURCES | | |
| Unavailable revenue - property taxes | 889,000 | 942,434 |
| Total deferred inflows of resources | 889,000 | 942,434 |
| FUND BALANCE | | |
| Nonspendable | 37,037 | 114,742 |
| Restricted | 432,201 | 655,644 |
| Assigned | 1,160,477 | 2,234,836 |
| Unassigned | 6,763,155 | 5,197,258 |
| Total fund balance | 8,392,870 | 8,202,480 |
| Total liabilities, deferred inflows of resources, and fund balances | \$ 15,116,743 | 16,477,557 |

TOWN OF YORK, MAINE
General Fund
Statement of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual
For the year ended June 30, 2018

(with comparative actual amounts for the year ended June 30, 2017)

| | Budget | Actual | Variance positive (negative) | 2017 Actual |
|--------------------------------------|-------------------|-------------------|------------------------------------|-------------------|
| Revenues: | | | | |
| Taxes: | | | | |
| Property taxes | \$ 46,349,035 | 46,348,309 | (726) | 45,169,989 |
| Supplemental taxes | - | 50,680 | 50,680 | 12,324 |
| Change in unavailable taxes | - | 53,434 | 53,434 | 152,421 |
| Excise taxes | 3,279,000 | 3,528,947 | 249,947 | 3,437,871 |
| Other | - | 103,201 | 103,201 | 109,757 |
| Total taxes | 49,628,035 | 50,084,571 | 456,536 | 48,882,362 |
| Licenses and permits: | | | | |
| Town clerk fees | 100,000 | 98,652 | (1,348) | 99,765 |
| Plumbing permits | 45,000 | 42,622 | (2,378) | 50,319 |
| Parking stickers | 110,000 | 159,948 | 49,948 | 138,082 |
| Parking permits | - | 6,000 | 6,000 | 6,000 |
| Transfer station permits | 35,000 | 38,468 | 3,468 | 33,560 |
| Other permits and fees | 2,500 | 12,642 | 10,142 | 13,834 |
| Total licenses and permits | 292,500 | 358,332 | 65,832 | 341,560 |
| Intergovernmental: | | | | |
| State Revenue Sharing | 290,000 | 342,864 | 52,864 | 314,505 |
| Homestead reimbursement | 260,829 | 260,829 | - | 201,448 |
| BETE reimbursement | 4,476 | 4,548 | 72 | 1,879 |
| General assistance reimbursement | 35,000 | 8,200 | (26,800) | 21,363 |
| Rural roads | 225,000 | 233,636 | 8,636 | 229,932 |
| Education subsidy | 1,415,364 | 1,415,364 | - | 1,200,013 |
| State agency clients | 25,000 | 17,887 | (7,113) | 1,680 |
| Other | - | 35,354 | 35,354 | 41,873 |
| Total intergovernmental | 2,255,669 | 2,318,682 | 63,013 | 2,012,693 |
| Charges for services: | | | | |
| Parking ticket revenue | 130,000 | 172,803 | 42,803 | 127,903 |
| Meter collections | 315,000 | 394,603 | 79,603 | 222,499 |
| Community development code fees | 285,000 | 381,693 | 96,693 | 395,945 |
| Police department fees | 1,500 | 14,074 | 12,574 | 16,854 |
| Ellis Park fees | 56,500 | 119,889 | 63,389 | 32,604 |
| Public safety answering point | 116,427 | 161,428 | 45,001 | 116,428 |
| Animal control officer registrations | 17,000 | 5,150 | (11,850) | 5,266 |
| Cell tower rental | 12,000 | 11,392 | (608) | 15,090 |
| School charges for services | 78,600 | 107,961 | 29,361 | 78,863 |
| Impact fees | 175,000 | 124,114 | (50,886) | 168,300 |
| Total charges for services | 1,187,027 | 1,493,107 | 306,080 | 1,179,752 |
| Other: | | | | |
| Interest revenue | 148,000 | 233,906 | 85,906 | 185,300 |
| Board of Appeals | - | 1,400 | 1,400 | 1,500 |
| Cable TV | 200,000 | 122,247 | (77,753) | 198,000 |
| Other school department revenues | 121,191 | 119,646 | (1,545) | 120,256 |
| Sale of property | - | 57,686 | 57,686 | 73,190 |
| Miscellaneous | 77,000 | 30,629 | (46,371) | 35,791 |
| Total other | 546,191 | 565,514 | 19,323 | 614,037 |
| Total revenues | 53,909,422 | 54,820,206 | 910,784 | 53,030,404 |

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

| | Budget | Actual | Variance positive (negative) | 2017 Actual |
|--|-----------|-----------|------------------------------------|----------------|
| Expenditures: | | | | |
| Current: | | | | |
| General government: | | | | |
| Board of selectmen | \$ 29,755 | 29,921 | (166) | 28,408 |
| Town manager | 696,003 | 661,564 | 34,439 | 757,543 |
| Finance | 417,196 | 356,663 | 60,533 | 279,978 |
| Assessing | 301,636 | 300,221 | 1,415 | 312,961 |
| Code enforcement | 438,404 | 436,819 | 1,585 | 402,937 |
| Town clerk/tax collector | 460,024 | 440,891 | 19,133 | 400,283 |
| Elections | 30,945 | 32,648 | (1,703) | 27,212 |
| Town hall operations | 217,200 | 194,283 | 22,917 | 227,259 |
| Information technology | 211,129 | 231,585 | (20,456) | 200,672 |
| Insurance | 455,528 | 499,668 | (44,140) | 412,181 |
| Boards and committees | 28,300 | 14,864 | 13,436 | 14,041 |
| Cable TV | 22,920 | 16,467 | 6,453 | 9,916 |
| Contingency | 50,000 | 27,092 | 22,908 | 48,379 |
| Total general government | 3,359,040 | 3,242,686 | 116,354 | 3,121,770 |
| Public safety: | | | | |
| Public safety services | 4,680,966 | 4,742,810 | (61,844) | 4,758,392 |
| Fire department | 1,041,989 | 964,021 | 77,968 | 949,936 |
| Hydrants | 1,041,600 | 1,083,477 | (41,877) | 990,718 |
| Public health | 60,000 | 60,000 | - | 100,000 |
| Total public safety | 6,824,555 | 6,850,308 | (25,753) | 6,799,046 |
| Public works: | | | | |
| Maintenance | 3,181,735 | 3,457,153 | (275,418) | 3,305,181 |
| Transfer station and disposal services | 1,695,104 | 1,419,881 | 275,223 | 1,454,791 |
| Municipal separate storm sewer | 97,460 | 75,091 | 22,369 | 95,447 |
| Total public works | 4,974,299 | 4,952,125 | 22,174 | 4,855,419 |
| Parks and recreation: | | | | |
| Recreation administration | 159,557 | 162,237 | (2,680) | 147,471 |
| Senior center | 313,555 | 307,260 | 6,295 | 289,397 |
| Short Sands Park | 42,000 | 56,138 | (14,138) | 47,061 |
| Public buildings and grounds | 954,622 | 964,973 | (10,351) | 939,785 |
| Total parks and recreation | 1,469,734 | 1,490,608 | (20,874) | 1,423,714 |
| Public assistance: | | | | |
| General assistance | 74,105 | 30,049 | 44,056 | 45,908 |
| Social services | 41,700 | 41,700 | - | 35,422 |
| Property tax relief | 55,000 | 7,632 | 47,368 | 8,082 |
| Total public assistance | 170,805 | 79,381 | 91,424 | 89,412 |
| Library | 544,144 | 544,144 | - | 519,584 |
| County tax | 2,426,202 | 2,426,202 | - | 2,398,830 |
| Unclassified: | | | | |
| Overlay/abatements | 405,584 | 49,066 | 356,518 | 45,803 |
| Total unclassified | 405,584 | 49,066 | 356,518 | 45,803 |

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

| | Budget | Actual | Variance positive (negative) | 2017 Actual |
|--|---------------|------------------|------------------------------------|------------------|
| Expenditures, continued: | | | | |
| Current: | | | | |
| Education: | | | | |
| Regular instruction | \$ 13,846,027 | 13,605,592 | 240,435 | 13,312,635 |
| Special education instruction | 4,635,373 | 5,408,598 | (773,225) | 5,333,623 |
| Career and technical education | 36,599 | 28,257 | 8,342 | 22,864 |
| Other instruction | 1,286,524 | 1,240,196 | 46,328 | 1,222,403 |
| Student and staff support | 2,895,100 | 2,778,274 | 116,826 | 2,695,017 |
| System administration | 967,816 | 1,109,940 | (142,124) | 964,305 |
| School administration | 1,594,151 | 1,490,614 | 103,537 | 1,416,648 |
| Transportation | 993,482 | 986,450 | 7,032 | 917,596 |
| Facilities maintenance | 3,436,968 | 3,286,877 | 150,091 | 3,074,411 |
| Other | 303,863 | 189,959 | 113,904 | 236,601 |
| Debt service | | | | |
| Principal | 1,660,505 | 1,520,414 | 140,091 | 1,481,108 |
| Interest | 423,535 | 376,992 | 46,543 | 236,928 |
| Total education | 32,079,943 | 32,022,163 | 57,780 | 30,914,139 |
| Capital outlay: | | | | |
| Financial software | 39,511 | 28,559 | 10,952 | 5,489 |
| Voting machines | 21,911 | - | 21,911 | - |
| Police vehicles | 85,191 | 99,466 | (14,275) | 70,809 |
| DOT facility | 625,000 | 625,000 | - | - |
| Roads and side walks | 100,000 | 109,914 | (9,914) | 99,119 |
| Fishermen's walk | 15,832 | 3,400 | 12,432 | - |
| Seawall repair | 30,053 | 733 | 29,320 | 2,509 |
| Total capital outlay | 917,498 | 867,072 | 50,426 | 177,926 |
| Debt service: | | | | |
| Bond issuance costs | 54,000 | 29,282 | 24,718 | 2,000 |
| Principal | 1,658,574 | 1,638,222 | 20,352 | 1,337,292 |
| Interest | 361,135 | 252,364 | 108,771 | 262,568 |
| Total debt service | 2,073,709 | 1,919,868 | 153,841 | 1,601,860 |
| Total expenditures | 55,245,513 | 54,443,623 | 801,890 | 51,947,503 |
| Excess (deficiency) of revenues over (under) expenditures | (1,336,091) | 376,583 | 1,712,674 | 1,082,901 |
| Other financing sources (uses): | | | | |
| Use of fund balance | 875,000 | - | (875,000) | - |
| Carryforward balances | 152,560 | - | (152,560) | - |
| Appropriations for reserve accounts | (45,000) | (45,000) | - | (47,500) |
| Transfers to reserve accounts | 172,260 | (82,790) | (255,050) | (218,605) |
| Transfers from reserve accounts | 300,000 | 362,724 | 62,724 | 34,248 |
| Transfers to special revenue funds | (118,729) | (118,729) | - | (9,855) |
| Transfers to capital projects | - | (216,000) | (216,000) | - |
| Transfers to enterprise funds | - | (356) | (356) | (301) |
| Transfers from special revenue funds | - | 212,163 | 212,163 | 103,224 |
| Transfers from enterprise funds | - | 122,703 | 122,703 | 155,199 |
| Total other financing sources (uses) | 1,336,091 | 234,715 | (1,101,376) | 16,410 |
| Net change in fund balance - budgetary basis | - | 611,298 | 611,298 | 1,099,311 |
| Fund balance, beginning of year-budgetary basis | | 7,309,963 | | 6,210,652 |
| Fund balance, end of year-budgetary basis | \$ | 7,921,261 | | 7,309,963 |
| Reconciliation to GAAP: | | | | |
| Change in prepaid debt service | | 4,500 | | 4,500 |
| Change in reserves | | (425,408) | | 107,511 |
| Net change in fund balance - GAAP basis | | 190,390 | | 1,211,322 |
| Fund balance, beginning of year - GAAP basis | | 8,202,480 | | 6,991,158 |
| Fund balance, end of year - GAAP basis | \$ | 8,392,870 | | 8,202,480 |

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
Capital Project Funds
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
For year ended June 30, 2018

| | Balance (deficits) beginning of year | Revenues | | | | Expenditures | | Transfers in (out) | Balance (deficits) end of year |
|--|---|--------------|------------------|---------------------|-------------------|-------------------|-----------------|--------------------------|---|
| | | Interest | Bond Proceeds | Premium on Bonds | Other Revenues | Capital Outlay | Debt Service | | |
| 200 Capital improvements | \$ - | 245 | - | 80,926 | - | - | 80,881 | - | 290 |
| 201 Mitchell - airport drive | 827,380 | - | - | - | - | 150 | 88,531 | - | 738,699 |
| 216 York Street | 213,755 | - | - | - | - | - | - | (213,755) | - |
| 221 Route 103 | 143,784 | - | - | - | - | 118,484 | - | - | 25,300 |
| 222 DPW dump truck | - | 577 | 165,000 | - | - | 150,149 | - | - | 15,428 |
| 223 DPW dump truck wing | - | 279 | 98,000 | - | - | 98,134 | - | - | 145 |
| 224 Parks pick up | - | 138 | 38,000 | - | - | 37,500 | - | - | 638 |
| 225 PD microwave | - | 2,603 | 526,000 | - | - | 124,973 | - | - | 403,630 |
| 226 Town hall IT upgrades | - | 236 | 70,000 | - | - | 47,764 | - | - | 22,472 |
| 227 Public safety building | 649,550 | - | - | - | - | 12,037 | - | - | 637,513 |
| 228 Connector road | 1,378,865 | - | - | - | - | 1,270,626 | - | - | 108,239 |
| 229 Police station | 365,554 | - | - | - | 3,039 | - | - | - | 368,593 |
| 231 Major drainage/culvert | 9,858 | 6 | - | - | - | 8,764 | 1,100 | - | - |
| 237 York street/long sands | 50,967 | 111 | - | - | - | - | 51,078 | - | - |
| 240 LS bathhouse | 593,536 | 707 | - | - | - | 777,474 | - | 216,000 | 32,769 |
| 243 York beach lighting | 23,194 | - | - | - | - | - | 23,194 | - | - |
| 246 Mt. A universal access trail | 42 | - | - | - | - | - | 42 | - | - |
| 247 Roadside mower | 4,329 | - | - | - | - | - | 4,329 | - | - |
| 248 Energy efficiency | (408) | - | - | - | - | - | (408) | - | - |
| 249 Channel 3 broadcast system | 5,380 | 18 | - | - | - | 4,539 | 859 | - | - |
| 250 Heavy duty plow truck | 3 | - | - | - | - | - | - | - | 3 |
| 251 Cider hill reconstruction | 45,182 | 256 | - | - | - | - | - | - | 45,438 |
| 253 Heavy duty plow truck 2016 | 292 | - | - | - | - | - | 292 | - | - |
| 254 Parts pick up | 761 | - | - | - | - | - | 761 | - | - |
| 256 Mt. A phases 3 and 4 | 130 | - | - | - | - | - | 130 | - | - |
| 259 Medical defibrillator | 457 | - | - | - | - | - | 457 | - | - |
| 260 Bucket/sign truck | 69 | - | - | - | - | - | 69 | - | - |
| 261 Water rescue outboard motors | 86 | - | - | - | - | - | 86 | - | - |
| 262 PSAP equipment | 24,725 | - | - | - | - | 24,725 | - | - | - |
| 265 Bog road complex phase 2 | 591 | - | - | - | - | - | 591 | - | - |
| 280 Parks and rec pickup | (55,438) | - | 56,000 | - | - | - | - | - | 562 |
| 281 DPW plow truck | (152,995) | 7 | 163,000 | - | - | 10,012 | - | - | - |
| 282 DPW one ton truck | (85,000) | - | 85,000 | - | - | - | - | - | - |
| 283 DPW backhoe | - | 229 | 148,000 | - | - | 147,899 | - | - | 330 |
| 284 Goodrick Park/Grant House rest | (45,000) | - | 45,000 | - | - | - | - | - | - |
| 285 Bog road maintenance facility | (114,000) | - | 114,000 | - | - | - | - | - | - |
| 286 YLT Fuller forest | - | - | 218,000 | - | - | 218,000 | - | - | - |
| 288 Road paving | (860,000) | 1,190 | 1,730,000 | - | - | 952,905 | - | - | (81,715) |
| 289 Municipal IT upgrades | (191,653) | 6 | 210,000 | - | - | 18,353 | - | - | - |
| 290 Parking meter and ticketing system | (200,000) | - | 200,000 | - | - | - | - | - | - |
| 291 Emergency microwave comm system | (124,000) | - | 124,000 | - | - | - | - | - | - |
| 292 YVD fire truck | (655,000) | - | 655,000 | - | - | - | - | - | - |
| Subtotal Town Capital Projects | \$ 1,854,996 | 6,608 | 4,645,000 | 80,926 | 3,039 | 4,022,488 | 251,992 | 2,245 | 2,318,334 |

continued

TOWN OF YORK, MAINE
Capital Project Funds
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
For year ended June 30, 2018

| | Balance (deficits) beginning of year | Revenues | | | | Expenditures | | Transfers in (out) | Balance (deficits) end of year |
|----------------------------------|---|---------------|------------------|---------------------|-------------------|-------------------|-----------------|--------------------------|---|
| | | Interest | Bond Proceeds | Premium on Bonds | Other Revenues | Capital Outlay | Debt Service | | |
| 267 YSD 2013 issuance (VES roof) | \$ 24,012 | 29 | - | - | - | 24,012 | - | - | 29 |
| 268 YSD 2015 issuance | 81,164 | 211 | - | - | - | 81,164 | - | - | 211 |
| 269 YHS auditorium | 3,016,584 | 3,387 | - | - | - | 2,723,464 | 11,676 | - | 284,831 |
| 270 YHS office renovation | - | 125 | 108,000 | - | - | 99,955 | - | - | 8,170 |
| 271 CRES roof repairs | - | 60 | 400,000 | - | - | 389,005 | - | - | 11,055 |
| 272 YMS parking lot | - | 52 | 130,000 | - | - | 125,376 | - | - | 4,676 |
| 273 VES sliding door replacement | - | 39 | 39,000 | - | - | 33,717 | - | - | 5,322 |
| 274 School passenger vehicle | - | 71 | 39,000 | - | - | 39,000 | - | - | 71 |
| 275 Other school projects | 9,129 | - | - | 19,044 | 29,108 | 29,108 | 12,034 | - | 16,139 |
| 276 YSD boiler room alarm | (68,371) | 30 | 75,000 | - | - | 250 | - | - | 6,409 |
| 277 Superintendent's office roof | (197,000) | - | 197,000 | - | - | - | - | - | - |
| 278 YHS maine electrical | (22,650) | - | 30,000 | - | - | 7,350 | - | - | - |
| 279 YHS alternative education | (51,293) | 4 | 75,000 | - | - | 23,707 | - | - | 4 |
| Subtotal School Capital Projects | 2,791,575 | 4,008 | 1,093,000 | 19,044 | 29,108 | 3,576,108 | 23,710 | - | 336,917 |
| Total Capital Projects | \$ 4,646,571 | 10,616 | 5,738,000 | 99,970 | 32,147 | 7,598,596 | 275,702 | 2,245 | 2,655,251 |

OTHER GOVERNMENTAL FUNDS

TOWN OF YORK, MAINE
Other Governmental Funds
Combining Balance Sheet
June 30, 2018

| | Special Revenue Funds | | | | Clark | Total Other Governmental Funds |
|---|-----------------------|------------------|--------------------|-------------------------------|------------------------------|--------------------------------------|
| | Town Programs | School Lunch | Adult Education | School Special Revenues | Emerson Permanent Fund | |
| ASSETS | | | | | | |
| Cash and cash equivalents | \$ - | 742 | 6,089 | - | 23,714 | 30,545 |
| Accounts receivable | - | - | 2,231 | - | - | 2,231 |
| Intergovernmental | 452,402 | 11,699 | - | 140,806 | - | 604,907 |
| Inventory | - | 25,603 | - | - | - | 25,603 |
| Interfund loans receivable | 727,384 | - | - | 35,267 | - | 762,651 |
| Total assets | \$ 1,179,786 | 38,044 | 8,320 | 176,073 | 23,714 | 1,425,937 |
| LIABILITIES AND FUND BALANCES (DEFICITS) | | | | | | |
| Liabilities: | | | | | | |
| Accounts payable | 218,371 | 2,900 | 2,177 | 46,857 | - | 270,305 |
| Accrued payroll | - | 15,917 | 1,217 | 25,315 | - | 42,449 |
| Unearned revenues | - | 13,040 | - | - | - | 13,040 |
| Interfund loans payable | - | 337,053 | 88,257 | - | 3,155 | 428,465 |
| Total liabilities | 218,371 | 368,910 | 91,651 | 72,172 | 3,155 | 754,259 |
| Fund balances (deficits): | | | | | | |
| Nonspendable | - | - | - | - | 20,529 | 20,529 |
| Restricted | 369,626 | - | 7,026 | 109,490 | 30 | 486,172 |
| Committed | 1,084,380 | - | - | - | - | 1,084,380 |
| Unassigned | (492,591) | (330,866) | (90,357) | (5,589) | - | (919,403) |
| Total fund balances (deficits) | 961,415 | (330,866) | (83,331) | 103,901 | 20,559 | 671,678 |
| Total liabilities and fund balances (deficits) | \$ 1,179,786 | 38,044 | 8,320 | 176,073 | 23,714 | 1,425,937 |

TOWN OF YORK, MAINE
Other Governmental Funds
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
For the year ended June 30, 2018

| | Special Revenue Funds | | | | Clark | Total Other Governmental Funds |
|--|-----------------------|------------------|--------------------|-------------------------------|------------------------------|--------------------------------------|
| | Town Programs | School Lunch | Adult Education | School Special Revenues | Emerson Permanent Fund | |
| Revenues: | | | | | | |
| Tax revenues | \$ - | - | 125,690 | - | - | 125,690 |
| Intergovernmental | 521,316 | 167,472 | 61,615 | 580,679 | - | 1,331,082 |
| Charges for services | 104,683 | 504,215 | 41,274 | 20,551 | - | 670,723 |
| Donations | - | - | - | 26,422 | - | 26,422 |
| Interest income | 88 | - | - | - | 2 | 90 |
| Other revenue | 17,144 | 1,500 | 1,013 | 12,450 | - | 32,107 |
| Total revenues | 643,231 | 673,187 | 229,592 | 640,102 | 2 | 2,186,114 |
| Expenditures: | | | | | | |
| Current: | | | | | | |
| Public safety | 37,005 | - | - | - | - | 37,005 |
| Public works | 359,350 | - | - | - | - | 359,350 |
| Other program expenditures | 18,202 | - | - | - | - | 18,202 |
| Education | - | 799,050 | 238,536 | 649,873 | - | 1,687,459 |
| Capital expenditures | 1,090,396 | - | - | - | - | 1,090,396 |
| Total expenditures | 1,504,953 | 799,050 | 238,536 | 649,873 | - | 3,192,412 |
| Excess (deficiency) of revenues over (under) expenditures | (861,722) | (125,863) | (8,944) | (9,771) | 2 | (1,006,298) |
| Other financing sources (uses): | | | | | | |
| Transfers in | 332,484 | 127,017 | - | - | - | 459,501 |
| Transfers out | (212,163) | - | - | - | - | (212,163) |
| Total other financing sources (uses) | 120,321 | 127,017 | - | - | - | 247,338 |
| Net change in fund balances | (741,401) | 1,154 | (8,944) | (9,771) | 2 | (758,960) |
| Fund balances (deficits), beginning of year | 1,702,816 | (332,020) | (74,387) | 113,672 | 20,557 | 1,430,638 |
| Fund balances (deficits), end of year | \$ 961,415 | (330,866) | (83,331) | 103,901 | 20,559 | 671,678 |

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, 2018

| | Balance beginning of year | Revenues | | | | Interest Income | Expenditures Program Expenditures | Transfers in (out) | Balance (deficit) end of year |
|----------------------------------|---------------------------------|----------------|-------------------------|-------------------|-----------|--------------------|---|--------------------------|--|
| | | Grants | Charges for Services | Other Revenues | | | | | |
| Public Safety Grants: | | | | | | | | | |
| 413 ATV grants | \$ - | 3,871 | - | - | - | 3,871 | - | - | |
| 419 STOP - DV Investigation | - | 8,135 | - | - | - | 8,135 | - | - | |
| 423 Seat belt | - | 3,077 | - | - | - | 3,077 | - | - | |
| 425 Speed grant | - | 9,699 | - | - | - | 9,699 | - | - | |
| 441 ATV spring grant | - | 5,183 | - | - | - | 5,183 | - | - | |
| 445 Drive sober Maine | - | 5,969 | - | - | - | 5,969 | - | - | |
| 447 Distracted driving grant | - | 1,071 | - | - | - | 1,071 | - | - | |
| 406 Beach reserve | 353,529 | - | 3 | - | 26 | 11,074 | (200,000) | 142,484 | |
| 416 Maine partners initiative | - | - | - | - | - | 60,896 | 213,755 | 152,859 | |
| 435 Choose to be healthy fund | 1,057 | - | - | - | - | - | (1,057) | - | |
| 436 Harbor beach bathhouse | 18,656 | - | 6 | 10,000 | - | 17,556 | (11,106) | - | |
| 440 Harbor dredge | 464,643 | - | 23,751 | - | 37 | 235,478 | - | 252,953 | |
| 442 Harbor/wharf | 340,527 | - | 41,936 | 7,144 | 25 | 45,420 | - | 344,212 | |
| 456 MMA wellness | 470 | 1,684 | - | - | - | 1,633 | - | 521 | |
| 459 Mt. A education grant | 380 | - | - | - | - | 380 | - | - | |
| 471 York Beach TIF | 15,662 | - | - | - | - | - | 118,729 | 134,391 | |
| 477 Nature conservation grant | - | 20,000 | - | - | - | - | - | 20,000 | |
| 488 Long sands MPI grant | 349,042 | 133,719 | - | - | - | 268,047 | - | 214,714 | |
| 490 Performance accounts | 158,850 | - | 38,987 | - | - | 5,965 | - | 191,872 | |
| 492 Cape Neddick watershed grant | - | 10,224 | - | - | - | 10,224 | - | - | |
| 493 FEMA 4354 fall grant | - | 131,886 | - | - | - | 283,904 | - | (152,018) | |
| 496 Causeway MPI grant | - | 186,798 | - | - | - | 186,798 | - | - | |
| 494 FEMA 4367 spring grant | - | - | - | - | - | 340,573 | - | (340,573) | |
| Total | \$ 1,702,816 | 521,316 | 104,683 | 17,144 | 88 | 1,504,953 | 120,321 | 961,415 | |

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, 2018

| | Recreation | Mt. Agamenticus | Sohier Park | Outside Duty | Goodrich Park | Senior Center | Totals |
|-------------------------------------|------------|--------------------|----------------|-----------------|------------------|------------------|---------|
| ASSETS | | | | | | | |
| Current assets: | | | | | | | |
| Cash and cash equivalents | \$ - | 300 | 600 | - | - | 550 | 1,450 |
| Accounts receivable | - | - | - | 25,364 | - | - | 25,364 |
| Inventory | - | - | 102,282 | - | - | - | 102,282 |
| Prepaid expenses | 334 | - | - | - | - | 1,087 | 1,421 |
| Interfund loan receivable | 211,040 | 71,635 | 120,386 | 12,134 | 10,803 | 85,614 | 511,612 |
| Total current assets | 211,374 | 71,935 | 223,268 | 37,498 | 10,803 | 87,251 | 642,129 |
| Noncurrent assets: | | | | | | | |
| Capital assets, net of depreciation | - | - | 179,970 | - | - | 24,743 | 204,713 |
| Total noncurrent assets | - | - | 179,970 | - | - | 24,743 | 204,713 |
| Total assets | 211,374 | 71,935 | 403,238 | 37,498 | 10,803 | 111,994 | 846,842 |
| LIABILITIES | | | | | | | |
| Accounts payable | 7,124 | 7,992 | 21,548 | - | 123 | 5,545 | 42,332 |
| Accrued payroll | 13,225 | 1,766 | 1,072 | 1,073 | - | - | 17,136 |
| Total liabilities | 20,349 | 9,758 | 22,620 | 1,073 | 123 | 5,545 | 59,468 |
| NET POSITION | | | | | | | |
| Net investment in capital assets | - | - | 179,970 | - | - | 24,743 | 204,713 |
| Unrestricted | 191,025 | 62,177 | 200,648 | 36,425 | 10,680 | 81,706 | 582,661 |
| Total net position | \$ 191,025 | 62,177 | 380,618 | 36,425 | 10,680 | 106,449 | 787,374 |

TOWN OF YORK, MAINE
Nonmajor Proprietary Funds
Combining Statement of Revenues, Expenses and Changes in Net Position
For the year ended June 30, 2018

| | Recreation | Mt. Agamenticus | Sohier Park | Outside Duty | Goodrich Park | Senior Center | Totals |
|--|-------------------|--------------------|----------------|-----------------|------------------|------------------|------------------|
| Operating revenues: | | | | | | | |
| User fees | \$ 486,440 | 3,841 | - | 83,571 | - | 252,488 | 826,340 |
| Sponsorships/memberships | 55,317 | - | - | - | - | 12,117 | 67,434 |
| Gift shop sales | - | 1,530 | 580,853 | - | - | - | 582,383 |
| Rental income | - | 56,095 | - | - | 6,600 | - | 62,695 |
| Donations | - | 50,557 | 7,415 | - | - | 4,177 | 62,149 |
| Total operating revenues | 541,757 | 112,023 | 588,268 | 83,571 | 6,600 | 268,782 | 1,601,001 |
| Operating expenses: | | | | | | | |
| Cost of goods | 14,701 | 5,165 | 291,016 | - | - | 35,136 | 346,018 |
| Salaries and benefits | 275,232 | 64,116 | 100,076 | 61,413 | - | 7,950 | 508,787 |
| Training, meetings, and travel | 1,701 | 892 | 1,797 | - | - | - | 4,390 |
| Maintenance | - | 2,982 | - | - | - | 2,915 | 5,897 |
| Office expenses | 28,289 | 4,856 | 8,731 | - | - | 557 | 42,433 |
| Supplies | 54,389 | 14,818 | 4,894 | - | 3,119 | 8,966 | 86,186 |
| Contracts | 149,183 | 6,779 | 15,133 | - | - | 218,008 | 389,103 |
| Equipment | 10,130 | - | - | - | - | - | 10,130 |
| Utilities | - | 2,787 | 204 | - | - | 280 | 3,271 |
| Fuel | - | - | - | - | - | 1,522 | 1,522 |
| Depreciation | - | - | 5,070 | - | - | 16,495 | 21,565 |
| Total operating expenses | 533,625 | 102,395 | 426,921 | 61,413 | 3,119 | 291,829 | 1,419,302 |
| Operating income (loss) | 8,132 | 9,628 | 161,347 | 22,158 | 3,481 | (23,047) | 181,699 |
| Transfers in | - | - | - | - | 356 | - | 356 |
| Transfers out | - | - | (82,790) | (39,913) | - | - | (122,703) |
| Change in net position | 8,132 | 9,628 | 78,557 | (17,755) | 3,837 | (23,047) | 59,352 |
| Total net position, beginning of year | 182,893 | 52,549 | 302,061 | 54,180 | 6,843 | 129,496 | 728,022 |
| Total net position, end of year | \$ 191,025 | 62,177 | 380,618 | 36,425 | 10,680 | 106,449 | 787,374 |

SCHEDULE

TOWN OF YORK, MAINE
General Fund Reserves
Combining Schedule of Revenues, Expenditures and Changes in Fund Balances
For year ended June 30, 2018

| | 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 | 35,678 | - | - | 7,055 | - | - | 9,585 | - | - | 33,148 |
| 134 Fire Equipment | 268 | - | - | - | - | - | - | - | - | 268 |
| 401 350th | 5,383 | 1 | - | - | - | - | - | - | - | 5,384 |
| 403 Academic reimbursement | 8,020 | 1 | - | - | - | - | - | - | - | 8,021 |
| 404 Animal welfare | 22,916 | - | - | - | - | - | - | - | - | 22,916 |
| 408 Building | 128,735 | 4 | - | - | 141,714 | - | - | - | (265,273) | 5,180 |
| 410 Bog Road | 2 | - | - | - | - | - | 2 | - | - | - |
| 412 Capital equipment | 224,393 | 22 | - | - | - | - | 18,675 | - | (50,727) | 155,013 |
| 414 CEO | 608,068 | - | - | - | - | - | - | - | (38,707) | 569,361 |
| 418 Conservation | 2,260 | - | - | - | - | - | - | - | (2,260) | - |
| 422 Earned time | 154,694 | 8 | - | - | - | 40,000 | 64,939 | - | - | 129,763 |
| 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) | - |
| 438 LS bathhouse fundraising | - | - | 250 | - | - | - | - | - | - | 250 |
| 450 Hoist repair | 9,608 | - | - | 1,036 | - | - | - | - | - | 10,644 |
| 460 Sohier Park Building | 93,584 | 14 | 16,256 | - | - | - | 64,457 | - | - | 45,397 |
| 464 Open space | 81,989 | - | - | - | - | - | 81,989 | - | - | - |
| 465 Wheeler Marsh | 12,976 | - | - | - | - | - | 12,976 | - | - | - |
| 470 Sohier Park maintenance | 6,685 | - | - | - | - | - | 89,475 | 82,790 | - | - |
| 478 Unemployment | 11,641 | - | - | - | - | 5,000 | 9,937 | - | - | 6,704 |
| 479 Village lights | 2,071 | - | 313 | - | - | - | - | - | - | 2,384 |
| 480 Wheeler trust | 1,874 | - | - | - | - | - | - | - | - | 1,874 |
| 486 Construction settlement | 38,360 | - | - | - | - | - | 7,398 | - | - | 30,962 |
| 495 Park director retirement | - | - | 4,305 | - | - | - | 3,770 | - | - | 535 |
| 467/489 Street openings | 3,651 | - | - | 1,750 | - | - | - | - | (5,401) | - |
| Total | \$ 1,457,276 | 50 | 21,124 | 9,841 | 141,714 | 45,000 | 363,203 | 82,790 | (362,724) | 1,031,868 |



WARRANTS

**TOWN OF YORK
GENERAL REFERENDUM WARRANT
ARTICLES TO BE ACTED UPON AT GENERAL REFERENDUM
YORK, MAINE | NOVEMBER 6, 2018**

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

Board of Selectmen recommends approval (3-2)

YES ____ NO ____

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 6th day of November, 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 Eight, said Articles being set out below to wit:

THREE: The Town hereby ordains to amend the **Business Directional Sign Ordinance**.

Statement of Fact: The purpose of this new Ordinance is to prohibit off-site business directional signs at the ends of, and along the length of Short Sands Road. Short Sands Road is the approved name for the new road in York Beach, which had been known informally in the past as the Connector Road and the York Beach Parkway. This prohibition would be retroactive to the date of the first public hearing on this amendment to prevent any applications prior to the public vote.

ONE: To elect the following:

Board of Selectmen recommends approval (5-0)

YES ____ NO ____

One (1) Trustee for York Sewer District – Term Expiring May 2021

TWO: Shall the Town endorse the York River Study Committee's recommendation to seek Wild and Scenic River designation for the York River and its major tributaries with the understanding that designation would not involve National Park Service ownership or management of lands, and further, accept the committee's York River Watershed Stewardship Plan?

FOUR: The Town hereby ordains to adopt a new **Ordinance Establishing Fire Protection Zones**.

Statement of Fact: The purpose of this new Ordinance is to ensure the voters set the boundaries of the service areas of the York Beach Fire Department and the York Village Fire Department.

Statement of Fact: The York River Wild and Scenic Study, which was authorized by the US Congress, evaluated the York River for inclusion in the National Wild and Scenic Rivers System under its "Partnership" river model. The York River Study Committee believes a Partnership Wild and Scenic River designation would provide key financial resources, technical assistance, and a local structure to best enable implementation of the York River Watershed Stewardship Plan. The Stewardship Plan is a non-regulatory guidance document that recommends strategies to preserve important historic, cultural, economic and natural resources in the York River watershed consistent with goals in towns' comprehensive plans.

Board of Selectmen recommends approval (5-0)

YES ____ NO ____

Community support for designation and acceptance of the Stewardship Plan is a prerequisite to Partnership Wild and Scenic River designation. However, such endorsement does not commit the Town to provide any financial resources. Funding to implement the Stewardship Plan is anticipated to come from annual Congressional appropriations through the National Park Service's Partnership Wild and Scenic Rivers Program if the York River is designated. There is no land ownership or management by the National Park Service, and there are no required changes to local ordinances with a Partnership Wild and Scenic River designation.

FIVE: The Town hereby ordains to amend the **Zoning Ordinance**, specifically amending: Article 2 - Definitions; Article 8 - Shoreland Overlay District; and Article 18 - Administration.

Statement of Fact: The purpose of this amendment is to modify Article 8 - Shoreland Overlay District, to correspond with enacted (January 26, 2015) State Chapter 1000, Guidelines for Municipal Shoreland Zoning Ordinances. The Town is required under the **Mandatory Shoreland Zoning Act, 38 M.R.S.A. 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 minimum standards relative to current shoreland district definitions and requirements.

Board of Selectmen recommends approval (5-0)
Planning Board recommends approval (5-0)

YES ____ NO ____

SIX: The Town hereby ordains to amend the **Zoning Ordinance**, specifically amending Article 7 - Special Provisions section 7.6 - Cluster Housing Subdivision Application and other sections of the zoning ordinance that mentions the term “Cluster” subdivision.

Statement of Fact: The purpose of this amendment is to modify the Cluster Housing Subdivision by renaming it and developing standards that ensure that open space conservation residential subdivision development is the primary design option when public or private roads are to be built, when the lot in question abuts conservation land, or when the lot is located in the Cape Neddick or York River Watershed. The purpose of this requirement is to promote connectivity of open space conservation lands, lessen burdensome costs associated with road and stormwater infrastructure maintenance, and protect watersheds and water quality.

These amendments are intended to implement the principal land use recommendations in the Comprehensive Plan as well as Town Goal 6.2 - To recognize and protect important natural resource features to the greatest extent practical in managing future development, Town Goal 6.3: Recognize the importance of keeping large un-fragmented blocks of undeveloped land in the rural areas of York and preserve these areas as appropriate. These amendments also implement the Comprehensive Plan recommendation that open space conservation subdivision development be “the norm” for a number of designated land use areas in town.

Board of Selectmen recommends approval (5-0)
Planning Board recommends approval (5-0)

YES ____ NO ____

SEVEN: The Town hereby ordains amendments to the **Comprehensive Plan** to incorporate by reference the Town of York, ME 2017 Recreation Needs Assessment and Planning Report and supporting documents, and include a new recommendation to **Volume 1, Town Goal 10.1** regarding enhancement of recreational opportunities in York that supports reviewing the feasibility and potential development of a **Multi-Generational Community Center**.

Statement of Fact: Passage of this amendment would incorporate by reference the Town of York, ME 2017 Recreation Needs Assessment and Planning Report and supporting documents. The “Recreational Needs Assessment” was conducted by the York Community Center Needs Assessment Committee with assistance from the University of New Hampshire Department of Recreational Management and Policy. The intent of this amendment is

also to add a recommendation that supports conducting site feasibility studies and the potential development of a Multi-Generational Community Center.

Board of Selectmen recommends approval (5-0)
Planning Board recommends approval (5-0)

YES ____ NO ____

EIGHT: The Town hereby ordains to amend the **Zoning Ordinance** by adding a new zoning article (Article 9 - B Solar Energy Systems), associated definitions and permitting requirements.

Statement of Fact: The purpose of this amendment is to add a section in the ordinance that provides a mechanism for the review and approval of small, medium and large solar energy systems, and to support Comprehensive Plan goals promoting renewable energy systems throughout town.

Board of Selectmen recommends approval (5-0)
Planning Board recommends approval (5-0)

YES ____ NO ____

Dated at York this Twenty-Seventh day of August, 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

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 6, 2018 General Referendum commencing at **9:00 AM** at the **York High School Robert E. Butler Gymnasium** in York, Maine on:

DATE: November 3, 2018

Dated at York this this Tenth day of September, Two Thousand Eighteen:

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 GENERAL REFERENDUM WARRANT
ARTICLES TO BE ACTED UPON AT THE SPECIAL GENERAL REFERENDUM
YORK, MAINE MAY 18, 2019

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

Board of Selectmen recommends approval (5-0).

Greetings:

YES _____ NO _____

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 18, 2019** 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 Eight, said Articles being set out below to wit:

FOUR: The Town hereby ordains amendment of the **Harbor Ordinance** to alter the regulation of structures, specifically amending Section 3.I, Construction and Alteration of Structures, Subsection 3.e.2 and 3.e.3.

ONE: The Town hereby ordains amendment of the **Property Tax Relief Ordinance** to delete the sunset provision, specifically amending Section 9, Effective Date.

Statement of Fact: The amendment was submitted to the Town by citizen petition, as allowed under the Town of York Home Rule Charter. This amendment pertains to standards for permitting docks, piers, wharfs and floats. If passed, it removes a standard that limits dock location based on the separation of the low water channel and the high-water mark in the York River, and it adds an additional standard that limits the length to which a pier or float combination may extend into the channel.

Statement of Fact: The purpose of this amendment is to remove the sunset clause from this Ordinance, thereby continuing the Town's Property Tax Relief Ordinance into the future. This Ordinance was a new proposal, adopted May 21, 2016 to replace an earlier property tax relief ordinance. It is the practice of the Board of Selectmen to include sunset provisions in new polices to ensure a review after the policy has been in effect for some time.

Board of Selectmen recommends approval (3-2).

YES _____ NO _____

Board of Selectmen recommends approval (5-0).

YES _____ NO _____

TWO: The Town hereby ordains amendment of the **Alarm Systems Ordinance** to delete the sunset provision, specifically amending Section 14, Severability.

FIVE: The Town hereby ordains amendment of the **Sohier Park Ordinance** in order to incorporate Nubble Light and the island into Sohier Park and prohibiting unauthorized trespassing on the island.

Statement of Fact: Passage of this amendment would expand the boundaries of Sohier Park, which is currently limited to the mainland property only. The island with the lighthouse would be added to the park and the park rules would then apply on the island itself. Additionally, trespassing on the island would be prohibited.

Statement of Fact: The purpose of this amendment is to delete the sunset clause, thereby continuing the Town's Alarm Systems Ordinance into the future. This Ordinance was a new proposal, adopted November 8, 2016. It is the practice of the Board of Selectmen to include sunset provisions in new policies to ensure a review after the policy has been in effect for some time.

Board of Selectmen recommends approval (5-0).

Sohier Park Committee recommends approval (5-0).

YES _____ NO _____

Board of Selectmen recommends approval (5-0).

YES _____ NO _____

THREE: The Town hereby ordains a new Ordinance called, "**Polystyrene Foam Ordinance**".

SIX: The Town hereby ordains amendment of the **Supplemental Building Ordinance** to revise the references to the State's adopted Maine Uniform Building and Energy Code as specified in Section 8.

Statement of Fact: The purpose of this amendment is to have the text of the Town's Ordinance reflect the current State Building Codes. The State chooses the standards which much be administered and enforced locally. This amendment ensures the local Ordinance references the correct State requirements to help builders and citizens understand what is required of them. The dates of revision of the State codes have changed, and one was missing from the list and will be added. There was also old retroactive language that no longer applied and is to be deleted.

Board of Selectmen recommends approval (5-0).

YES _____ NO _____

Dated at York this Eleventh day of March, Two Thousand Nineteen:

BOARD OF SELECTMEN

Todd A. Frederick., Chairman

Dawn Sevigny-Watson, Vice-Chairman

Michael L. Estes

Robert E. Palmer, Jr.

Elizabeth D. Blanchard

SEVEN: The Town hereby ordains repeal of the **Parks and Recreation Ordinance** in its entirety.

Statement of Fact: The purpose of this amendment is to eliminate an ordinance, initially enacted in 1990, that establishes a committee to advise the Selectmen on public parks, beaches and recreation issues. The duties and functions of the Board are proposed to be altered. The Board of Selectmen has established the committee charter to replace this Ordinance, and the Parks and Recreation Board will continue to serve the Town of York in an advisory capacity.

Board of Selectmen recommends approval (5-0).
Parks and Recreation Board recommends approval (5-0).

YES _____ NO _____

EIGHT: Do you favor authorizing the Town of York to accept a proposed gift of a lot or parcel of land, consisting of approximately .56 acres, said lot or parcel of land being shown on the records of the Town Assessor as owned by Sally E. Feeley Trustee and being located at **260 Shore Road** in the Town of York, Maine (Tax Map 0009, Lot 0024-B)?

Statement of Fact: If approved, the Town would be able to accept this gift of land located on Shore Road. This has been offered to the Town at no cost. The Town Assessor has valued this property at \$86,400.

Board of Selectmen recommends approval (5-0).

YES _____ NO _____

NON-BINDING REFERENDUM

Do the voters support negotiations for the potential purchase of approximately 100 acres of undeveloped land with access to York Street and Raydon Road at 142 York Street known as the "Davis Property" with a purchase price in the range of \$7,000,000 to \$8,000,000?

A **YES** vote authorizes the Board of Selectmen to negotiate a price within the range and place a warrant article on a Special Budget Referendum in November 2019.

A **NO** vote indicates the Town is not interested in purchasing this property.

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 for the May 18, 2019 Special General Referendum commencing at **9:00 AM** at the **York High School Robert E. Butler Gymnasium** in York, Maine on:

DATE: MAY 16, 2019

Dated at York this Eleventh day of March, Two Thousand Nineteen:

Todd A. Frederick, Chairman

Dawn Sevigny-Watson, Vice-Chairman

Michael L. Estes

Robert E. Palmer, Jr.

Elizabeth D. Blanchard

BOARD OF SELECTMEN